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ANNUAL REPORT

ON THE

ADMINISTRATION OF THE STAMP REVENUE

OF THE

NORTH-WESTERN PROVINCES,

FOR THE YEAR 1870-71.

Published by Authority.

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ADMINISTRATION OF THE STAMP REVENUE

OF THE

NORTH-WESTERN PROVINCES,

For the Year 1870-71.

No. OF 1871.

FROM

A. COLVIN, ESQ.,

Secretary to the Board of Revenue, N.-W. Provinces,

To

C. A. ELLIOTT, ESQ.,

Offg. Secretary to Government, N.-W. Provinces.

DATED ALLAHABAD, THE 1871.

P. REVENUE DEPT.

Present:
S'BLE J. F. D. INGLIS.
D. MAYNE, ESQ., C.B.

SIR,

I AM directed to forward, with the following remarks, the Report by the Commissioner of Stamps on the Administration of the Stamp Revenue during the past official year 1870-71.

2. The result of the year's administration may be summed up as follows :—

3. *Gross Receipts*=*Rs.* 33,18,979-14-5 :—

		Rs.	PER CENT.
Decrease,	Compared with budget-estimate, ...	2,29,050	6
	Compared with actuals of 1869-70, ...	2,72,280	7

4. Divided between (*a*) the General Stamp Act and (*b*) the Court Fees Act, the detail of the decrease is as follows :—

(*a*) *General Stamp Act: Gross Receipts*=*Rs.* 9,15,105-7-8.

		Rs.	PER CENT.
Decrease,	Compared with budget-estimate, ...	1,30,341	12
	Compared with actuals of 1869-70, ...	1,00,255	9

(*b*) *Court Fees Act: Gross Receipts*=*Rs.* 24,03,874-6-9.

Decrease,	Compared with budget-estimate, ...	1,15,955	4
	Compared with actuals of 1869-70, ...	1,72,025	6

5. *Charges* (compared with 1869-70)=Rs. 1,98,350-7-6 :—

Increase,	General Stamp Act, ...	4,958	7
	Court Fees Act, ...	37,330	39

The figures here given differ to some extent from those in Mr. Macnaghten's para. 4, but are taken from his figured statements.

The Board find no explanation of the heavy increase under "Charges" under the Court Fees Act, as shown in Appendix B., column 12. The Commissioner has been asked for explanation. The Gross Charges amount to 5·9 of the Gross Receipts.

6. Under the Stamp Act the falling-off is attributed to (*a*) a good agricultural year; (*b*) a lighter scale of duty on bonds, mortgage-deeds, and conveyances for small amounts; and (*c*) the operation of the income-tax in checking registration of instruments. The Commissioner in para. 9 of his letter explains why he has included this last among the causes tending to a decrease in the Stamp Act. The Board, however, doubt whether the practice mentioned can prevail to such an extent as appreciably to affect the Stamp revenue. The two former causes assigned are doubtless correct.

7. So far as increase is shown under "Receipts" on account of vend of Stamps under the General Stamp Act, it is due to (*a*) one-anna adhesive, (*b*)

foreign bill adhesive, and (*c*) share-transfer adhesive stamps: the figures severally being :—

					Rs.
	(*a*) *One-anna Receipt.*				
1869-70, ...	...	...	...	...	32,358
1870-71, ...	...	...	...	...	35,348
		Increase,	...	...	2,990
	(*b*) *Foreign Bill Adhesive.*				
1869-70, ...	...	...	...	...	2,734
1870-71, ...	...	...	...	...	3,636
		Increase,	...	...	902
	(*c*) *Share-transfer Adhesive.*				
1869-70, ...	...	...	...	...	379
1870-71, ...	...	...	...	...	855
		Increase,	...	...	476

The chief increase is again in Ajmere, and as before little or no revenue is found under the two latter heads in the majority of districts, especially in the Rohilkhund and Jhansie Divisions.

8. The Commissioner, however, in para. 13 of his report, points out that the sale of foreign bill adhesive stamps by no means affords an unerring index to the extent to which the provision of the law as to foreign bills is observed; the duty chargeable on such bills when other than on demand, being often denoted by one-anna receipt or revenue adhesive stamps. The Board would suggest that a notification be issued prescribing the proper stamp to be used on foreign bills other than on demand.

9. Under the Court Fees Act, the falling-off is accounted for partly (*a*) by its being the first year of the introduction of the Act, (*b*) partly by the lower scale of fees. The Board concur generally in the remarks made by the Commissioner under this head in para. 14 of his letter.

10. *Claims in Pauper Suits.*—The result of the progress made under this head is as unsatisfactory as in former years. The Board observe that the information called for in the Government orders on the report of 1869-70, as to the number of years over which these balances extend, has not been supplied. The Commissioner, has, however, been requested to submit a supplementary report on this point. A large amount has been struck off by the Commissioner as irrecoverable: but the recoveries are less. The districts without balance are Banda, Allahabad, Jounpore, and Lullutpore. The large balances are :—

					Rs.
Muttra, ...	...	...	...	...	15,406
Furruckabad,	...	...	...	...	9,172
Agra, ...	...	...	...	...	19,313
Mirzapore,	...	...	...	...	27,768
Benares, ...	...	...	...	...	5,924
Ghazeepore,	...	...	...	...	13,998

11. *Embossing-press.*—Mr. Johnston in his report for 1869-70 pointed out that, for the reasons given in his 23rd para., this return would in future only show the number of commercial and banking forms which have been impressed with stamps. But he anticipated that under the rules about to be issued under Section 27, Act VII. of 1870 (Court Fees), the press might be largely employed for stamping judicial papers.

12. It will be seen that there has been a large falling-off in the value of the papers stamped :—

		1869-70.			1870-71.		
		Rs.	a.	p.	Rs.	a.	p.
General Stamp Act,	...	17,594	7	0	10,167	1	0
Court Fees Act, ...	...	4,946	14	0	3,169	9	0
Total,	...	22,541	5	0	13,336	10	0

It is not quite clear whether these are the receipts from commercial and banking forms only, or whether judicial papers stamped under Section 27 have been included. If the former, comparison is useless, unless it is known whether in the receipts for 1869-70 commercial and banking forms only have been exhibited. As the total shown for 1869-70 tallies with the total of last year, it is probable that receipts from other sources during 1869-70 are included.

13. The Stamp revenue, though decreased this year, does not contrast unfavourably with receipts exhibited in other Provinces, judging by the amount paid per head of the population. From the figures given in the volume of "Finance and Revenue Accounts of the Government of India," published in 1869, by the Financial Department, we have the following. The revenue shown here (except in the North-West) is the average of the actuals of 1867-68 and the estimate of 1868-69. The population is taken from Part I., Vol. XV., Annals of Indian Administration, 1869-70, which gives the most recent information on this point :—

Province.		*Stamp Revenue.*	*Population.*	*Incidence per head.*
Oudh,	...	£77,712	11,220,232	1½
Central Provinces,	...	84,420	9,066,038	2
Punjab,	...	180,642	17,596,752	2¼
North-West,	...	331,897	30,086,898	2½
Bengal,	...	703,383	35,975,274	4¼
Madras,	...	366,862	26,097,021	3¼
Bombay,	...	467,945	13,036,609	8½

In the three latter Provinces the incidence is of course much higher; but contrasted with the Inland Provinces, the incidence per head in the North-West is much what might be expected.

Compared with the Inland Provinces, the ratio borne by the Stamp revenue to the gross revenues is as follows; the figures being taken from the sources indicated above :—

Provinces.		*Gross Revenue.*	*Stamp Revenue.*	*Percentage.*
Oudh,	...	£1,457,301	£77,712	5·3
Central Provinces,	...	1,055,481	84,420	7·9
Punjab,	...	3,520,662	180,642	5·1
North-West,	...	5,943,782	331,897	5·5

14. The Appendix at page 36 shows that the Stamp revenue is composed of the following proportions :—

			Amount.	*Percentage.*
Adhesive Stamps,	...	... Rs.	38,929	1·10
Share Transfer,	...	... „	873	0·02
Bill of Exchange and Hoondees,	...	„	1,25,170	4·00
Customs Stamps,	...	... „	5	0·00
PleadersCertificate's,	...	... „	11,072	0·30
Revenue Agreement Stamps,	...	„	1,583	0·04
Arms Licenses,	...	... „	1,020	0·03
Sulphur Licenses,	...	... „	2,200	0·06
Tulbana Stamps,	...	... „	1,760	0·05
Non-judicial Stamps,	...	... „	6,92,270	21·08
Court Fees Adhesive Stamps,		... „	46,982	1·40
Judicial,	...	... „	23,60,670	72·00
Grand total,		... Rs.	32,82,534	100·

It will be observed that the grand total above given does not agree with the grand total given at page 37, but the grand total here shown is in accordance with the details. There is also an unexplained difference of Rs. 2,543 between the total given in this paragraph, and the figures shown at pages 10 and 18.

15. The following points are raised *seriatim* by the Commissioner :—

(*a*) The subject of enforcement of criminal penalties for infringement of the Stamp Law. The Commissioner has already reported on this point (which was noticed by the

Government of India last year), and has received orders. He suggests that his letter and the orders of Government thereon be printed with his present report, and this has accordingly been done. The Commissioner has been unable to give for the past year the information required by Government as to prosecutions directed by the Civil and Criminal Courts under Section 22 of the General Stamp Act, and those instituted by Collectors on receipt of instruments impounded under Section 23.

(*b*) Whether imprisonment can be enforced under the General Stamp Act in case of non-payment of fines.

16. The Board observe that the Government of India has never ruled that imprisonment cannot be awarded on failure to pay fines imposed under the Stamp Act. What was said was, that the omission to insert a term of imprisonment in lieu of fine was intentional, the meaning being apparently that Act I. of 1868 provided for the levy of all fines.

17. (*c*) That a rough *ad valorem* duty be charged on gifts of immovable property, under the scale laid down by No. 15, Schedule I. of the General Stamp Act, for conveyances. The Board, I am to say, are inclined to concur in this suggestion.

(*d*) With regard to Clause XI., Section 7 (Court Fees Act), fees between the landlords and tenants, the Board during the year have issued an authoritative ruling that in a suit to determine the rate of rent at which a lease should be given by a landlord under Section 1, Act X. of 1859, the fee shall be according to the amount of the rent of the land to which the suit refers, payable for the year before the date of presenting the plaint (Schedule, Clause XI., Section 7).

18. It would be satisfactory if, in future reports, the Commissioner gave some account of the range and extent of his own personal tours, and of the more prominent defects in the administration of the Act discovered at such time. The Board would suggest that the Commissioner be instructed to this effect.

19. During the year, rules under Section 48, General Stamp Act, and Section 27, Court Fees Act, have been framed. Under Section 27, rules regarding renewal of damaged or spoiled stamps have still to be framed, and also rules under Sections 22 and 23, Court Fees Act. These are under immediate consideration.

20. During the year under review, Mr. Johnston made over charge of the office, which for several years he had conducted with success and ability. His successor, Mr. Macnaghten, deserves the best acknowledgments of Government, for the conscientious care and industry with which he conducts his new duties.

I have the honour to be,
SIR,
Your most obedient Servant,

A. COLVIN,
Secy. to the Board of Revenue, N.-W. P.

No. 552, dated Allahabad, the 16th June, 1871.

From—E. MACNAGHTEN, ESQ., *Offg. Commissioner of Stamps, N.-W. Provinces,*
To—A. COLVIN, ESQ, *Secretary to the Board of Revenue, N.-W. Provinces.*

SIR,—I have the honour to submit a Report on the Administration of the Stamp Revenue in these Provinces during the year which ended on the 31st of March last.

2. The Court Fees Act took effect from the 1st April, 1870, so that the whole of the amended legislation was in operation during the year under review.

3. The gross receipts are Rs. 33,18,979-14-5, or Rs. 2,29,050-1-7 less than the budget-estimate of Rs. 35,48,030. The budget-estimate of the current year as passed by the Government of India is Rs. 33,05,000, which pretty closely follows the actual receipts of 1870-71; that estimate is, however, exclusive of the receipts of Ajmere, that district having from the 1st of April last been removed from the control of the North-Western Provinces Government.

4. The receipts both under the General Stamp Act and under the Court Fees Act are less than the budget-estimate: under the former Act they were estimated at Rs. 10,28,200, and amount to Rs. 8,97,858-15-1, showing a deficiency of Rs. 1,30,341-0-11; under the latter Act the actuals are Rs. 24,03,874-6-9, or Rs. 1,15,955-9-3 less than the budget-estimate of Rs. 25,19,830. These figures show that the falling-off is relatively much greater under the General Stamp than under the Court Fees Act.

5. The gross receipts under the General Stamp Act, after deducting recoveries on account of pauper suits, are Rs. 98-203-0-9 less in 1870-71 than in 1869-70; those under the Court Fees Act were Rs. 25,75,899-10-0 in 1869-70, against Rs. 24,03,874-6-9 in 1870-71, showing a decrease of Rs. 1,72,025-3-3 in the latter year.

6. The decreased receipts under the General Stamp Act are almost entirely attributable to 1870-71 having been, as compared with 1869-70, a year of plenty and agricultural prosperity. It will be observed that under the head of "blue and black document stamps" there is a falling-off in receipts of upwards of a lakh of rupees. It is on stamps of this description that bonds, mortgages, and conveyances are written. The falling-off is pretty general thoughout the divisions of the North-Western Provinces, and, as was to be expected, is very marked in Ajmere.

7. There are two other causes which have to some extent affected the receipts under this head. The first is that the scale of duty on bonds, mortgage-deeds, and conveyances for small amounts is lighter in Act XVIII. of 1869 than in Act X. of 1862; the second is that the operation of the income-tax has to some extent affected the execution and registration of instruments.

8. In the case of bonds and mortgage-deeds without transfer of possession, the percentage of the duty on those from Rs. 100 to Rs. 1,000 is less in the new than in the old Act; while the duty imposed by the General Stamp Act on conveyances and mortgage-deeds with transfer of possession begins at eight annas instead of a rupee, and rises more gradually than that of Act X. of 1862.

9. In connection with the second cause assigned, it may be as well to explain that certain instruments are invalid unless registered; and the fact of the number of instruments in favour of an obligee which have been registered affording some clue in assessment to the income-tax, mahajuns and buniyas occasionally trust to the honesty of their debtors rather than have a *litera scripta* of the transaction which may be used in assessing them. I dare say they will grow wiser in time, for such extreme craftiness generally overreaches itself.

10. The sale of adhesive one-anna stamps has increased. This is the result of it having been notified that stamps of this description should be used for all instruments requiring a one-anna stamp under the General Stamp Act, *i.e.*, for all instruments chargeable with stamp duty under Nos. 1 to 8, Schedule II.

11. Considering the extent to which Europeans now make use of money-orders, and the increased and still-increasing use made by the Natives of Government currency-notes for the purposes of remittance, I am surprised that the receipts from the sale of bill of exchange and hoondee paper have fallen so little.

12. Receipts from foreign bill adhesive stamps are slightly in excess of 1869-70, being Rs. 3,636-8-0, against Rs. 2,734-5-0, but nearly the whole of the increase has occurred in Ajmere, and upwards of 75 per cent. of the sales of this description of stamps in the whole of the North-Western Provinces took place in that district.

13. There has been some misconception on the subject of foreign bill adhesive stamps. Section 8 of the General Stamp Act requires the duty on foreign bills to be denoted by an adhesive stamp or adhesive stamps, but no notification has been issued by the Governor-General in Council prescribing the use of the special stamps for such bills when drawn otherwise than on demand. So long, then, as the chargeable duty is denoted by the requisite number of one-anna receipt or revenue adhesive stamps, the law is complied with; and I know from personal inquiry that it is so complied with in some

districts. I mention this fact because it has been supposed that the sale of foreign bill adhesive stamps affords an unerring index as to the extent to which the provision of the law as to foreign bills is observed.

14. Some decrease in receipts was to be expected during the first year of the operation of the Court Fees Act, the lowest fee leviable under that Act on a plaint or memorandum of appeal being 6 annas, instead of Re. 1 as under Act XXVI. of 1867, and the *ad valorem* fee in suits from Rs. 10 to Rs. 1,000 being roughly 7½ instead of 10 per cent. on the amount or value of the subject-matter. That the *ad valorem* fee of Act XXVI. of 1867 was prohibitively high is shown by the fact that, notwithstanding the decreased value of sales, the number of stamps sold (exclusive of Court Fees adhesive stamps, which are for the most part used supplementarily) has increased.

15. The Government of India, in reviewing the Stamp Administration Report for 1869-70, and the remarks of the Board and the orders of the Local Government thereon, took exception to the Board's comments on the subject of enforcement of criminal penalties for infringements of the Stamp Law, and I was directed by para. 2 of the Secretary to Government's letter No. 290A., of the 31st December last, to report after my cold-weather tour the result of my inquiries as to the extent to which Collectors instituted prosecutions for such infringements. By letter No. 382 of the 19th April, I submitted this report, and I have since learnt that His Honor the Lieutenant-Governor concurs in the views expressed by me. I need not, therefore, dwell on the subject here. The Board may think it advisable to print that letter with this report.

16. How prone the public are unintentionally to contravene the provisions of the Stamp Law may be gathered from the fact that during my travels I saw three receipts for sums subscribed by a congregation for certain purposes posted for their information on a board inside a church. Two required a stamp and were unstamped, the third, for exactly Rs. 20, did not require a stamp, but was stamped.

17. I would here remark that, however theoretically complete and well-arranged the existing Stamp Law may be, the technicalities of English law which are here and there introduced, mystify and bewilder the minds of even fairly-educated Natives. I give two examples.

18. On one occasion I was asked by a writer employed in a sub-registry office whether No. 35, Schedule II. of the General Stamp Act ("appointment, in execution of "a power, whether of trustees or of property, movable or immovable, where made by "any writing not being a will"), applied to an agreement to perform the duties of his office, and not to falsify his papers executed by a putwaree on appointment! And on another, the record-keeper of a Collector's office asked me whether No. 20, Schedule I. ("surrender of lease"), related to the giving back of instruments of lease to those parties who had filed them as exhibits! In palliation of this last mistake, I should state that the word "surrender" has been translated *wapisee; isteefa* would perhaps be the est rendering.

19. In para. 46 of his Stamp Report for 1869-70, Mr. Johnston stated that in his opinion one of the defects of the General Stamp Act was, "that when a person con-"victed of an offence against the Stamp Law is fined by a Magistrate, he cannot be impri-"soned in lieu of the fine if the latter is not realised by sale of his personal property;" and in para. 47 he mentioned, on the authority of a letter from the Financial Under-Secretary to the Government of India to the Secretary to Government, North-Western Provinces, that "the omission to insert a term of imprisonment in lieu of fine was "intentional on the part of the Legislature." Whatever may have been the intention of the Legislature, I am of opinion that, with reference to Section 5, Act I. of 1868 (which declares that Sections 63 to 70, both inclusive, of the Indian Penal Code, and Section 61 of the Criminal Procedure Code, are applicable to all fines imposed under the authority of any Act which might thereafter be passed, unless such Act should contain express provision to the contrary), the provisions of Sections 63 to 70 of the Indian Penal

Code apply to fines imposed under the General Stamp Act, there being no express provision in Section 37 of that Act that they shall not so apply.

20. The second supposed defect mentioned by Mr. Johnston in para. 46, and illustrated in para. 48 of his last year's report, has been disposed of by the elucidation in para. 10 of the letter of the Government of India above referred to, reviewing that report, in which it is explained that the invalidation of unstamped or insufficiently-stamped instruments is all that the law aims at.

21. There is a very general concurrence of opinion that No. 37, Schedule II., of the General Stamp Act, which makes an instrument of gift of immovable property chargeable with a stamp duty of Rs. 16, without regard to the value of the property so granted, requires amendment. Under Article 35, Schedule A., Act X. of 1862, such instruments were stamped as conveyances, an irregularly rising scale of somewhat unequal percentage incidence being prescribed for conveyances by Article 23 of that schedule. I strongly recommend that instruments of gift be brought under the *ad valorem* scale laid down by No. 15, Schedule I. of the General Stamp Act for conveyances. This would be profitable to Government in the case of gifts of immovable property of large value. The present duty is prohibitively high in the case of gifts of immovable property of small value, and people in consequence accomplish their object by drawing up fictitious conveyances.

22. It is, I think, to be regretted that the general rules under Section 48 of the General Stamp Act were not settled before the Act was passed. The Act came into force on the 1st January, 1870, while those rules, owing to the necessity of references to the Government of India, were not published in the *North-Western Provinces Government Gazette* till the middle of August. There was then further unavoidable delay in framing the subsidiary and supplemental rules and getting them sanctioned. The consequence was that during the year under review there was no legal check on the sale of stamps.

23. The imperfections of Clause XI., Section 7 of the Court Fees Act have been brought to the notice of the Board, and need not therefore be noticed here. The principle of that clause has been assailed, but I am of opinion that a discussion of this question does not fall within my province.

24. During the year 190 instruments were impounded by registering officers and sent to Collectors, but in nearly all these cases Collectors acted, and I think rightly acted, under the provisions of Section 20 of the General Stamp Act. There can be no intention to evade the law when the instrument is publicly presented to an officer whose duty it is to see that every instrument is properly stamped before he registers it.

25. A thorough overhauling of the cases to be entered in Appendix G. shows, as I anticipated, that the entries have considerably fallen off now that only *bonâ fide* criminal prosecutions are shown. I consider the result to be on the whole satisfactory, but should be glad to have the means of comparing the figures with those of England for a year. In 86 cases 126 persons were prosecuted and convicted.

26. I have lately (by the Assistant Secretary's Docket No. 153 of the 26th ultimo) been directed to instruct Collectors to show separately prosecutions directed by Civil and Criminal Courts under Section 22 of the General Stamp Act, and those instituted by Collectors themselves on the receipt of unstamped or insufficiently-stamped instruments impounded under Section 23 by registering officers, or in public offices other than Civil or Criminal Courts. I have not, however, been able to give the required information for the past year.

I have the honour to be,

SIR,

Your most obedient Servant,

E. MACNAGHTEN,

Offg. Commissioner of Stamps, N.-W. Provinces.

APPEN

Comparative Statement showing Receipts and Charges on account of Stamp Duties levied

RE

Division.	1. District.	2. One anna Receipt and Inland Bill Adhesives. 1869-70. Rs. As. P.	2. 1870-71. Rs. As. P.	3. Foreign Bill Adhesives. 1869-70. Rs. As. P.	3. 1870-71. Rs. As. P.
Meerut.	Dehra Doon, ...	1,620 0 0	1,800 0 0	96 6 0	33 0 0
	Saharunpore, ...	1,150 0 0	1,510 0 0	...	...
	Moozuffernuggur, ...	397 5 0	462 10 0	...	...
	Meerut, ...	1,815 0 0	1,983 0 0	...	12 3 0
	Boolundshuhur, ...	263 3 0	270 0 0	...	...
	Allygnrh, ...	1,155 0 0	1,200 0 0	...	...
	Total, ...	6,400 8 0	7,225 10 0	96 6 0	45 3 0
Agra.	Muttra, ...	340 0 0	405 0 0	...	...
	Furruckabad, ...	697 0 0	1,006 14 0	...	30 0 0
	Mynpoory, ...	368 10 0	424 15 0	...	...
	Agra, ...	2,506 6 0	2,350 5 0	124 15 0	189 4 0
	Etawah, ...	352 1 0	307 9 0	...	0 9 0
	Etah, ...	265 0 0	275 0 0	...	...
	Total, ...	4,529 1 0	4,769 11 0	124 15 0	219 13 0
Rohilkhund.	Bijnour, ...	254 4 0	244 10 0	...	...
	Moradabad, ...	1,060 0 0	1,177 0 0	...	...
	Budaon, ...	460 0 0	460 0 0	...	...
	Bareilly, ...	1,283 0 0	1,790 0 0	...	...
	Shahjehanpore, ...	916 11 0	1,230 0 0	...	...
	Total, ...	3,973 15 0	4,901 10 0	...	...
Allahabad.	Cawnpore, ...	2,362 11 0	2,977 13 0	18 12 0	9 14 0
	Futtehpore, ...	394 13 0	337 2 0	...	...
	Banda, ...	313 1 0	221 6 0	...	...
	Allahabad, ...	4,060 0 0	4,031 0 0	61 6 0	35 0 0
	Humeerpore, ...	485 0 0	606 7 0	...	...
	Jounpore, ...	427 11 0	541 2 0	...	...
	Total, ...	8,033 4 0	8,714 14 0	80 2 0	44 14 0
Benares.	Goruckpore, ...	788 2 0	811 7 0	...	...
	Bustee, ...	749 0 0	363 12 0	...	280 0 0
	Azimgurh, ...	465 0 0	450 7 0	...	...
	Mirzapore, ...	467 14 0	860 2 0	...	...
	Benares, ...	1,955 0 0	1,981 0 0	390 6 0	281 12 0
	Ghazeepore, ...	1,409 7 0	1,445 0 0	...	...
	Total, ...	5,834 7 0	5,911 12 0	390 6 0	561 12 0
Jhansie.	Jaloun, ...	190 0 0	258 0 0	...	...
	Jhansie, ...	367 0 0	296 3 0	...	...
	Lullutpore, ...	146 13 0	103 9 0	10 0 0	...
	Total, ...	703 13 0	657 12 0	10 0 0	...
Kumaon.	Kumaon,...	1,081 4 0	1,233 0 0	...	...
	Gurhwal, ...	50 14 0	55 0 0	...	...
	Total, ...	1,141 2 0	1,288 0 0	...	...
Ajmere.	Ajmere, ...	1,530 0 0	1,841 4 0	2,032 8 0	2,764 14 0
	Embossing Press, ...	212 0 0	37 3 0	...	...
	GRAND TOTAL, ...	32,358 2 0	35,347 12 0	2,734 5 0	3,636 8 0

DIX A.

under the general Stamp Act XVIII. of 1869 *in the N.-W. P. for the year* 1870-71.

CEIPTS.

4.		5.		6.	
Share Transfer Adhesives.		Bill of Exchange or Hoondees.		Blue and Black Document Stamps.	
1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
90 4 0	72 0 0	835 0 0	855 0 0	6,399 1 0	7,615 0 0
...	...	1,665 0 0	965 7 0	19,135 10 0	16,457 12 0
...	...	177 1 0	53 8 0	21,493 5 0	17,195 10 0
112 8 0	485 0 0	3,748 0 0	3,311 0 0	31,551 3 0	29,700 0 0
...	...	1,972 7 0	2,198 0 0	23,908 3 0	23,129 5 0
5 0 0	...	4,779 0 0	3,736 0 0	41,508 1 0	33,810 7 0
207 12 0	557 0 0	13,176 8 0	11,118 15 0	1,43,995 7 0	1,27,908 2 0
...	...	3,437 12 0	2,881 2 0	23.513 8 0	18,372 8 0
...	...	3,768 11 0	4,094 12 0	30,944 10 0	27,136 3 0
...	...	271 12 0	162 4 0	14,898 13 0	11,873 10 0
69 8 0	70 8 0	20,630 11 0	26,238 0 0	34,261 5 0	30,012 11 0
...	...	1,025 0 0	690 11 0	10,324 8 0	8,595 14 0
...	...	344 11 0	399 3 0	19,076 1 0	14,195 9 0
69 8 0	70 8 0	29,478 9 0	34,466 0 0	1,33,018 13 0	1,10,186 7 0
...	...	361 14 0	468 5 0	17,858 14 0	15.423 6 0
...	...	3,166 0 0	3,100 0 0	47,751 0 0	40,682 6 0
...	...	344 6 0	242 0 0	22,523 12 0	20,566 11 0
...	...	3,322 0 0	3,168 8 0	45,821 1 0	48,998 6 0
...	...	1,362 8 0	1,314 5 0	21,678 12 0	20,936 10 0
...	...	8,556 12 0	8,293 2 0	1,55,633 7 0	1,46,607 7 0
15 8 0	62 0 0	16,712 8 0	16,780 14 0	29,117 4 0	24,374 10 0
...	...	57 10 0	40 5 0	10,005 12 0	7,691 6 0
...	...	1,519 8 0	625 8 0	8,579 0 0	8,471 5 0
60 0 0	95 8 0	4,090 6 0	3,281 7 0	40,871 8 0	31,327 3 0
...	...	398 15 0	406 10 0	5,666 4 0	6,636 13 0
...	...	633 8 0	476 15 0	19,645 3 0	16,105 5 0
75 8 0	157 8 0	23,412 7 0	21,611 11 0	1,13,884 15 0	94,606 10 0
...	...	840 5 0	618 15 0	27,511 0 0	31,459 12 0
...	...	122 15 0	146 12 0	20,486 11 0	18,116 1 0
...	...	737 6 0	857 7 0	25,247 1 0	19,238 9 0
26 12 0	68 8 0	13.940 1 0	11,838 15 0	29,022 0 0	25,849 3 0
...	...	19,311 9 0	18,875 14 0	33,803 14 0	33,245 0 0
...	...	8 808 2 0	9,346 3 0	36,878 2 0	32,385 12 0
26 12 0	68 8 0	43,760 6 0	41,684 2 0	1,77,948 12 0	1,60,294 5 0
...	...	690 14 0	288 8 0	11.047 1 0	10,118 3 0
...	...	593 9 0	897 5 0	6,671 13 0	5,433 6 0
...	...	153 10 0	58 4 0	2,163 3 0	1,457 1 0
...	...	1,438 1 0	1,244 1 0	19,882 1 0	17,008 10 0
...	2 0 0	256 8 0	439 11 0	7,721 14 0	10,782 14 0
...	...	0 2 0	0 8 0	1,760 10 0	1,767 3 0
...	2 0 0	256 10 0	440 3 0	9,482 8 0	12,550 1 0
...	...	9,395 4 0	6,311 6 0	44,263 8 0	31,816 2 0
...	...	6,765 5 0	4,021 10 0	10,617 2 0	6,108 4 0
379 8 0	855 8 0	1,36,239 14 0	1,29,191 2 0	8,08,706 9 0	7,07,086 0

APPEN

Comparative Statement showing Receipts and Charges on account of Stamp Duties levied

RECEIPTS.—

Division.	District.	1.	7. Total on account of vend of Stamps. 1869-70. Rs. As. P.	7. 1870-71. Rs. As. P.	8. Stamp Duties and Penalties realized by Civil Courts under Section XX. 1869-70. Rs. As. P.	8. 1870-71. Rs. As. P.
Meerut.	Dehra Doon,	...	9,040 11 0	10,375 0 0	125 4 0	...
	Saharunpore,	...	21,950 10 0	18,933 3 0	67 0 0	386 14 0
	Moozuffernuggur,	...	22,067 11 0	17,711 12 0	342 3 0	52 15 0
	Meerut,	...	37,226 11 0	35,491 3 0	292 5 0	3,301 11 0
	Boolundshuhur,	...	26,143 13 0	25,597 5 0	86 9 0	168 10 0
	Allygurh,	...	47,447 1 0	38,746 7 0	346 4 0	329 6 0
	Total,	...	1,63,876 9 0	1,46,854 14 0	1,259 9 0	4,239 8 0
Agra.	Muttra,	...	27,291 4 0	21,658 10 0	284 4 0	36 0 0
	Furruckabad,	....	35,410 5 0	32,267 13 0	243 11 0	113 8 0
	Mynpoory,	...	15,539 3 0	12,460 13 0	252 8 0	46 2 0
	Agra,	...	57,592 13 0	58,860 12 0	673 3 0	411 10 0
	Etawah,	...	11,701 9 0	9,594 11 0	21 8 0	4 13 0
	Etah,	...	19,685 12 0	14,869 12 0	118 1 0	6 15 0
	Total,	...	1,67,220 14 0	1,49,712 7 0	1,593 3 0	619 0 0
Rohilkhund.	Bijnour,	...	18,475 0 0	16,136 5 0	97 0 0	34 12 0
	Moradabad,	...	51,977 0 0	44,959 6 0	487 11 0	146 12 0
	Budaon,	...	23,328 2 0	21,268 11 0	...	...
	Bareilly,	...	50,426 1 0	53,956 14 0	105 3 0	59 5 0
	Shahjehanpore,	...	23,957 15 0	23,480 15 0	72 10 0	96 10 0
	Total,	...	1,68,164 2 0	1,59,802 3 0	762 8 0	337 7 0
Allahabad.	Cawnpore,	...	48,226 11 0	44,205 3 0	158 8 0	487 3 0
	Futtehpore,	...	10,462 3 0	8,068 13 0	176 15 0	552 5 0
	Banda,	...	10,411 9 0	9,318 3 0	347 3 0	...
	Allahabad,	...	49,133 4 0	38,770 2 0	...	184 7 0
	Humeerpore,	...	6,550 3 0	7,649 14 0	176 8 0	57 12 0
	Jounpore,	...	20,706 6 0	17,123 6 0	1,207 13 0	1,487 1 0
	Total,	...	1,45,486 4 0	1,25,135 9 0	2,066 15 0	2,768 12 0
Benares.	Goruckpore,	...	29,139 7 0	32,890 2 0	500 6 0	90 9 0
	Bustee,	...	21,358 10 0	18,906 9 0	160 3 0	36 6 0
	Azimgurh,	...	26,449 7 0	20,546 7 0	102 6 0	174 11 0
	Mirzapore,	...	43,456 11 0	38,616 12 0	99 1 0	156 9 0
	Benares,	...	60,460 13 0	54,383 10 0	773 2 0	225 11 0
	Ghazeepore,	...	47,095 11 0	43,176 15 0	34 1 0	69 10 0
	Total,	...	2,27,960 11 0	2,08,520 7 0	1,669 3 0	753 8 0
Jhansie.	Jaloun,	...	11,927 15 0	10,664 11 0	95 12 0	60 4 0
	Jhansie,	...	7,682 6 0	6,626 14 0	...	...
	Lullutpore,	...	2,473 10 0	1,618 14 0	...	22 14 0
	Total,	...	22,033 15 0	18,910 7 0	95 12 0	83 2 0
Kumaon.	Kumaon,	...	9,059 10 0	12,457 9 0	...	...
	Gurhwal,	...	1,820 10 0	1,822 11 0	35 0 0	58 12 0
	Total,	...	10,880 4 0	14,280 4 0	35 0 0	58 12 0
Ajmere.	Ajmere,	...	57,201 4 0	42,733 10 0	114 4 0	381 14 0
	Embossing Press,	...	17,594 7 0	10,167 1 0	...	...
	GRAND TOTAL,	...	9,80,418 6 0	8,76,116 14 0	7,596 6 0	9,241 15 0

DIX A.—(*Continued.*)

under the general Stamp Act XVIII. of 1869 *in the N.-W. P. for the year* 1870-71.

(*Continued.*)

9.		10.		11.		12.	
Stamp Duties and Penalties realized by Collectors under Section XXIV.		Stamp Duties, Penalties, and Adjudication Fees realized by Collectors under Section XXXIX.		Payments on account of cost of the paper when Stamps are renewed under Section XLV.		Fines realized under Chapter IV.	
1869-70.	1870-71	1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
...	87 8 0	852 8 0	625 10 0	1 14 0	0 7 0	38 13 0	40 0 0
...	...	...	...	1 12 6	3 2 0	...	...
...	470 0 0	...	...	...	...	66 0 0	...
3 0 0	...	...	...	16 15 1	2 7 9	82 8 0	0 6 0
...	75 12 0	...	...	0 12 0	0 3 0	...	...
7 0 0	219 0 0	...	234 0 0	99 1 0	3,035 11 0	...	...
10 0 0	852 4 0	852 8 0	859 10 0	120 6 7	3,041 14 9	187 5 0	40 6 0
...	239 14 0	...	9 0 0	...	...	...	...
...	...	...	112 5 0	...	...	...	...
140 12 0	215 9 0	...	...	...	0 15 0	...	5 0 0
...	125 0 0	...	24 8 0	2 3 1	1 13 0	...	25 0 0
27 1 0	102 2 0	...	156 2 4	...	10 13 11	10 0 0	...
16 12 0	...	...	322 12 0	9 10 9	...	...	...
184 9 0	682 9 0	...	624 11 4	11 13 10	13 9 11	10 0 0	30 0 0
107 3 0	129 10 0	...	...	0 4 0	...	...	...
40 12 0	38 9 0	...	...	3 11 2	9 3 4	...	...
...	...	...	...	0 13 0	0 1 0	...	...
35 0 0	17 7 0	...	198 8 0	11 15 0	6 6 2	...	...
...	44 10 0	...	66 11 0	0 3 0	13 1 0	...	...
182 15 0	230 4 0	...	265 3 0	16 14 2	28 11 6	...	...
100 8 0	20 0 0	...	20 0 0	...	31 15 0	...	...
30 0 0	48 12 0	10 0 0	76 0 0	...	0 4 0	...	...
17 4 0	463 14 0	...	307 0 0	...	...	...	31 0 0
337 0 3	301 14 0	...	25 8 0	...	10 5 0	...	20 0 0
15 0 0	2 10 0	...	24 2 0	...	...	...	...
533 8 0	769 13 2	624 10 8	177 9 0	...	...	...	...
1,033 4 3	1,606 15 2	634 10 8	630 3 0	...	42 8 0	...	51 0 0
261 5 0	664 8 0	...	...	0 1 0	...	2 10 0	5 0 0
174 7 0	51 1 0	...	31 8 0	...	...	...	51 2 0
5 4 0	76 14 0	...	...	...	...	...	...
42 0 0	23 13 0	...	55 5 0	...	...	...	...
...	222 9 0	...	5 0 0	0 8 0	1 3 0	...	...
37 4 0	61 4 0	...	120 0 0	41 1 9	16 2 0	25 0 0	29 8 0
520 4 0	1,100 1 0	...	211 13 0	41 10 9	17 5 0	27 10 0	85 10 0
60 0 0	...	...	...	...	0 3 0	...	...
1 11 0	...	...	76 13 0	...	15 0 0	50 0 0	3 0 0
5 0 0	...	...	...	...	...	...	...
66 11 0	...	...	76 13 0	...	15 3 0	50 0 0	3 0 0
10 8 0	8 0 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
10 8 0	8 0 0	...	...	...	...	...	...
...	95 0 0	...	...	...	64 4 3	...	...
...	...	...	...	...	...	...	...
2,008 3 3	4,575 1 2	1,487 2 8	2,668 5 4	190 13 4	3,223 8 5	274 15 0	210 0 0

APPEN

Comparative Statement showing Receipts and Charges on account of Stamp Duties levied

RECEIPTS.—

Division.	1. District.	13. Miscellaneous Receipts. 1869-70.	13. Miscellaneous Receipts. 1870-71.	14. Recoveries on account of Pauper Suits. 1869-70.	14. Recoveries on account of Pauper Suits. 1870-71.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Meerut.	Dehra Doon, ...	...	...	...	...
	Saharunpore, ...	297 12 0	404 7 0	1,409 12 0	163 6 6
	Moozuffernuggur, ...	10 5 3	2 2 6	40 0 0	375 7 0
	Meerut, ...	...	...	3,945 7 6	691 11 0
	Boolundshuhur, ...	47 7 0	...	12 11 6	837 15 0
	Allygurh, ...	717 6 9	84 13 6	843 12 6	385 2 11
	Total, ...	1,072 15 0	491 7 0	6,251 11 6	2,453 10 5
Agra.	Muttra, ...	16 6 0	4 10 0	...	632 1 0
	Furruckabad, ...	2 0 0	7 1 4	1,788 5 3	623 0 6
	Mynpoory, ...	14 10 0	27 3 0	6 0 0	753 5 3
	Agra, ...	16 2 8	30 7 1	1,922 8 5	1,172 10 9
	Etawah, ...	5 0 0	...	...	97 14 0
	Etah, ...	...	...	57 10 3	3 12 0
	Total, ...	54 2 8	69 5 5	3,774 7 11	3,282 11 6
Rohilkhund.	Bijnour, ...	5 9 5	5 6 6	111 0 0	246 14 0
	Moradabad, ...	344 10 10	35 4 2	196 8 0	134 7 0
	Budaon, ...	351 5 9	44 9 4	614 2 0	289 12 0
	Bareilly, ...	...	...	1,769 0 0	3,048 6 6
	Shahjehanpore, ...	1 7 6	1 11 6	234 3 3	1,019 1 3
	Total, ...	703 1 6	86 15 6	2,924 13 3	4,738 8 9
Allahabad.	Cawnpore, ...	1,227 7 0	2 8 0	1,206 11 0	154 1 6
	Futtehpore, ...	0 2 0	...	20 7 3	301 0 3
	Banda, ...	150 9 8	4 12 6	146 0 7	...
	Allahabad, ...	4 10 9	27 12 8	576 14 5	639 11 7
	Humeerpore, ...	3 13 2	0 1 0	...	101 8 0
	Jounpore, ...	19 1 4	2 6 2	864 14 0	1,766 13 10
	Total, ...	1,405 11 11	37 8 4	2,814 15 3	2,963 3 2
Benares.	Goruckpore, ...	...	1,004 1 0	145 10 0	103 8 6
	Bustee, ...	149 8 9	0 10 11	107 2 0	...
	Azimgurh, ...	4 1 9	11 10 6	408 0 3	337 8 8
	Mirzapore, ...	13 3 3	10 9 2	761 1 6	1,948 7 10
	Benares, ...	3 10 0	8 12 6	89 1 0	465 7 6
	Ghazeepore, ...	1 3 6	0 14 0	1,661 8 6	314 3 0
	Total, ...	171 11 3	1,036 10 1	3,172 7 3	3,169 3 6
Jhansie.	Jaloun, ...	18 9 6	22 9 5	...	44 9 0
	Jhansie, ...	230 0 0	31 9 8	...	260 0 0
	Lullutpore, ...	0 4 0	20 0 0	...	19 8 0
	Total, ...	248 13 6	74 3 1	...	324 1 0
Kumaon.	Kumaon, ...	...	...	...	...
	Gurhwal, ...	...	...	...	...
	Total, ...	...	...	...	...
Ajmere.	Ajmere, ...	429 9 9	27 1 9	359 13 9	315 2 3
	Embossing Press, ...	...	...	...	...
	GRAND TOTAL, ...	4,086 1 7	1,823 3 2	19,298 4 11	17,246 8 7

DIX A.

under the general Stamp Act XVIII. of 1869 *in the N.-W. P. for the year* 1870-71.

(Concluded).		CHARGES.			
15.		1.		2.	
Gross Receipts, namely, total of columns 7 to 13, both inclusive.		Discount Paid.		Penalties remitted by Board of Revenue under Section XLII.	
1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
10,059 2 0	11,128 9 0	414 5 0	354 15 0	...	...
23,726 14 6	19,891 0 5	191 13 9	876 3 4	...	...
22,526 3 3	18,612 4 6	1,098 7 10	675 3 4	1 0 0	...
41,566 14 7	39,487 6 9	1,594 1 4	1,575 14 4	...	...
26,291 4 6	26,679 13 0	1,233 3 6	1,163 1 10	...	...
49,460 9 3	43,034 8 5	2,243 15 2	1,763 9 11	...	10 0 0
1,73,631 0 1	1,58,833 10 2	6,775 14 7	6,308 15 9	1 0 0	10 0 0
27,591 14 0	22,580 3 0	1,533 4 0	1,124 3 0	...	...
37,444 5 3	33,123 11 10	1,732 5 3	1,506 13 6	...	...
15,953 1 0	13,508 15 3	599 15 7	449 10 0	...	...
60,206 14 2	60,651 12 10	2,966 5 1	2,969 0 11	...	...
11,765 2 0	9,966 8 2	466 7 1	374 2 7	...	...
19,887 14 0	15,203 3 0	1,091 12 6	782 2 9	...	...
1,72,849 2 5	1,55,034 6 2	8,390 1 6	7,206 0 9	...	...
18,796 0 5	16,552 15 6	847 8 10	577 10 6	40 4 0	...
53,050 5 0	45,323 9 6	2,554 12 0	2,101 11 6	...	...
24,294 6 9	21,603 1 4	1,204 12 6	1,014 9 3	...	...
52,347 3 0	57,286 14 8	299 5 6	2,351 0 4	...	34 0 0
24,266 6 9	24,722 11 9	1,171 15 6	805 6 4	...	...
1,72,754 5 11	1,65,489 4 9	6,078 6 4	6,850 5 11	40 4 0	34 0 0
50,919 13 0	44,920 14 6	2,086 12 3	1,982 5 3	...	...
10,695 11 3	9,047 2 3	384 1 9	277 0 0	183 0 0	...
11,072 10 3	10,124 13 6	442 12 4	382 10 0	...	...
50,051 13 5	39,979 12 3	1,603 3 9	1,621 7 9	...	7 8 0
6,745 8 2	7,835 15 0	225 1 2	258 2 10	...	...
23,956 5 0	21,327 1 2	875 2 8	747 0 7	...	...
1,53,441 13 11	1,33,235 10 8	5,617 1 11	5,268 10 5	183 0 0	7 8 0
30,049 7 0	34,757 12 6	100 9 3	1,363 7 2	...	234 4 0
21,949 14 9	19,077 4 11	51 3 0	879 0 5	696 0 0	...
26,969 3 0	21,147 3 2	1,178 5 2	834 11 0	...	...
44,372 0 9	40,811 8 0	2,181 3 6	1,944 13 0	...	...
61,327 2 0	55,312 5 0	2,975 4 6	2,716 0 9	...	...
48,895 13 9	43,788 8 0	640 12 9	2,053 12 9	...	...
2,33,563 9 3	2,14,894 9 7	7,127 6 2	9,791 13 1	696 0 0	234 4 0
12,102 4 6	10,792 4 5	575 4 1	483 15 0	...	...
7,914 1 0	7,013 4 8	316 14 6	273 1 8	...	...
2,478 14 0	1,681 4 0	135 6 5	60 9 0	...	...
22,495 3 6	19,486 13 1	1,027 9 0	817 9 8	...	...
9,070 2 0	12,465 9 0	499 9 1	598 11 0	...	...
1,855 10 0	1,881 7 0	93 8 9	81 5 9	...	...
10,925 12 0	14,347 0 0	593 1 10	680 0 9	...	...
58,104 15 6	43,617 0 3	3,202 5 1	2,129 1 3	...	...
17,594 7 0	10,167 1 0	215 0 9	...	...	...
10,15,350 4 9	9,15,105 7 8	39,026 15 2	39,052 9 7	920 4 0	285 12 0

APPENDIX

Comparative Statement showing Receipts and Charges on Account of Stamp Duties levied

CHARGES.—

Division.	District.	1.	3. Refund of value of unused and damaged Stamps returned under Section XLV. 1869-70.	3. 1870-71.	4. Refund value of Stamps returned on death of vendors or withdrawal or resignation of license. 1869-70.	4. 1870-71.
			Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Meerut.	Dehra Doon,	...	229 14 0	257 2 0	...	...
	Saharunpore,	...	92 0 0	174 0 0	...	...
	Moozuffernuggur,	...	146 0 0	...	1 8 0	...
	Meerut,	...	888 3 0	749 4 1	...	...
	Boolundshuhur,	...	158 3 11	59 9 10	1,855 14 4	373 5 10
	Allygurh,	...	99 1 0	3,004 11 0	97 6 0	627 8 0
	Total,	...	1,613 5 11	4,244 10 11	1,954 12 4	1,000 13 10
Agra.	Muttra,	...	283 0 7	63 5 9	52 12 0	...
	Furruckabad,	...	167 8 0	374 8 0	...	...
	Mynpoory,	...	75 8 0	171 0 0	209 15 0	4 5 0
	Agra,	...	1,630 0 0	2,258 6 2	1,197 5 0	107 0 10
	Etawah,	...	236 8 0	150 1 6	89 0 7	66 3 10
	Etah,	...	...	37 8 0	...	...
	Total,	...	2,392 8 7	3,054 13 5	1,549 0 7	177 9 8
Rohilkhund.	Bijnour,	...	...	57 8 0	164 5 4	...
	Moradabad,	...	384 0 0	820 0 0	115 0 0	...
	Budaon,	...	100 0 0	7 8 4	49 0 0	...
	Bareilly,	...	745 0 0	698 2 6	...	11 7 0
	Shahjehanpore,	...	7 6 3	159 14 0	...	...
	Total,	...	1,236 6 3	1,743 0 10	328 5 4	11 7 0
Allahabad.	Cawnpore,	...	104 0 0	554 3 3	34 6 0	84 5 6
	Futtehpore,	...	25 9 2	38 10 6	9 9 7	...
	Banda,	...	...	...	...	...
	Allahabad,	...	856 4 0	1,842 10 0	36 7 0	...
	Humeerpore,	...	4 0 0	...	63 6 0	...
	Jounpore,	...	6 8 0	69 0 0	140 0 0	53 0 0
	Total,	...	996 5 2	2,504 7 9	283 12 7	137 5 6
Benares.	Goruckpore,	...	44 1 3	117 9 1	...	...
	Bustee,	...	461 6 2	457 2 7	135 9 7	...
	Azimgurh,	...	27 10 0	...	50 0 0	...
	Mirzapore,	...	...	...	...	...
	Benares,	...	416 0 0	399 8 0	...	...
	Ghazeepore,	...	5,098 11 7	1,879 15 10	114 6 0	134 4 7
	Total,	...	6,047 13 0	2,854 3 6	299 15 7	134 4 7
Jhansie.	Jaloun,	...	140 0 0	108 0 0	169 6 0	56 8 0
	Jhansie,	...	365 15 10	15 5 2	...	...
	Lullutpore,	...	83 11 2	3 12 2	245 7 2	1 6 6
	Total,	...	589 11 0	127 1 4	414 13 2	57 14 6
Kumaon.	Kumaon,	...	450 12 0	991 8 0	177 0 0	52 10 3
	Gurhwal,	...	...	...	...	...
	Total,	...	450 12 0	991 8 0	177 0 0	52 10 3
Ajmere.	Ajmere,	...	...	506 6 10	1,987 7 1	41 5 9
	Embossing Press,	...	21 2 0	...	...	...
	GRAND TOTAL,	...	13,347 15 11	16,026 4 7	6,995 2 8	1,613 7 1

MEMO. A.

Gross receipts for 1870-71, ...	9,15,105 7 8		
Ditto ditto 1869-70, ...	10,15,360 4 9		
Decrease, ...	1,00,254 13 1		

MEMO

Gross receipts for 1870-71, ...	
Total disbursements for 1870-71, ...	
Amount entered in column 8 of charges,	66,835 8 5
Commissioner of Stamps salary, ...	12,000 0 0
Establishment and Contingent charges,	2,986 3 5
Total, ...	81,821 11 10

A.—(*Continued.*)

under the general Stamp Act XVIII. of 1869, *in the N.-W. P. for the year* 1870-71.

(*Continued.*)

5.		6.		7.	
Rewards paid to informers under Section XXXVIII.		Establishment.		Contingencies.	
1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
...	...	180 0 0	180 0 0	...	...
...	...	240 0 0	240 0 0	134 6 6	23 7 9
28 0 0	9 10 0	180 0 0	180 0 0	149 0 3	16 11 3
...	...	360 0 0	360 0 0	190 15 6	50 1 6
...	...	180 0 0	180 0 0	184 2 3	57 0 10
...	...	240 0 o	240 0 0	451 15 6	142 4 9
28 0 0	9 10 0	1,380 0 0	1,380 0 0	1,110 8 0	289 10 1
...	...	240 0 0	240 0 0	...	8 12 0
...	...	360 0 0	360 0 0	...	...
...	...	180 0 0	180 0 6	...	...
...	...	360 0 0	360 0 0	6 8 9	12 2 3
...	...	180 0 0	180 0 0	6 0 0	41 14 6
...	...	180 0 0	180 0 0	...	...
...	...	1,500 0 0	1,500 0 0	12 8 9	62 12 9
...	...	180 0 0	180 0 0	10 8 0	4 0 0
...	...	240 0 0	240 0 0	18 9 3	0 11 3
...	...	180 0 0	180 0 0	65 0 10	32 6 6
...	...	360 0 0	360 0 0	58 14 11	36 0 0
...	14 12 0	240 0 0	240 0 0	...	...
...	14 12 0	1,200 0 0	1,200 0 0	153 1 0	73 1 9
...	...	360 0 0	360 0 0	...	...
...	...	180 0 0	180 0 0	72 2 3	36 14 3
...	...	240 0 0	240 0 0	63 8 3	75 13 3
...	...	360 0 0	360 0 0	...	...
...	...	180 0 0	180 0 0	...	...
...	...	240 0 0	240 0 0	4 2 6	...
...	...	1,560 0 0	1,560 0 0	139 13 0	112 11 6
...	...	360 0 0	360 0 0	...	...
...	...	222 0 0	240 0 0	...	...
...	...	240 0 0	240 0 0	...	...
...	...	240 0 0	240 0 0	...	...
...	...	360 0 0	360 0 0	570 15 9	316 4 0
...	...	360 0 0	360 0 0	...	69 4 0
...	...	1,782 0 0	1,800 0 0	570 15 9	385 8 0
...	...	180 0 0	180 0 0	...	...
...	...	180 0 0	180 0 0	10 7 0	...
...	...	180 0 0	180 0 0	6 8 0	...
...	...	540 0 0	540 0 0	16 15 0	...
...	...	180 0 0	180 0 0	244 0 6	32 0 0
...	...	180 0 0	180 0 0	12 7 0	4 10 6
—	...	360 0 0	360 0 0	256 7 6	36 10 6
...	...	180 0 0	180 0 0	256 15 3	51 8 0
...	...	456 0 0	301 2 7	...	...
28 0 0	24 6 0	8,958 0 0	8,821 2 7	2,517 4 3	1,011 14 7

B.

9,15,105 7 8
81,821 11 10

8,33,283 11 10 Net receipts for 1870-71.
9,28,187 15 11 Ditto for 1869-70.

94,904 4 1 Decrease 1870-71.

MEMO. C.

Budget Estimate for 1870-71,	...	10,28,200 0 0
Actuals ditto,	...	9,15,105 7 8
Decrease on Budget Estimate,		1,13,094 8 4

APPENDIX A.—(*Concluded.*)

Comparative Statement showing Receipts and Charges on Account of Stamp Duties levied under the general Stamp Act XVIII. of 1869, *in the N.-W. P. for the year* 1870-71.

CHARGES.—(*Concluded*).

1.		8.		9.	
Division.	District.	Gross charges, namely, total of columns 1 to 7 both inclusive.		Net Receipts.	
		1869-70.	1870-71.	1869-70.	1870-71.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Meerut.	Dehra Doon, ...	824 3 0	792 1 0	9,234 15 0	10,336 8 0
	Saharunpore, ...	658 4 3	1,313 11 1	23,068 10 3	18,577 5 5
	Moozuffernuggur, ...	1,604 0 1	881 8 7	20,922 3 2	17,730 11 11
	Meerut, ...	3,033 3 10	2,635 3 11	38,533 10 9	36,852 2 10
	Boolundshuhur, ...	3,611 8 0	1,833 2 4	22,679 12 6	24,846 10 8
	Allygurh, ...	3,132 5 8	5,788 1 8	46,328 3 7	37,246 6 9
	Total, ...	12,863 8 10	13,243 12 7	1,60,767 7 3	1,45,589 13 7
Agra.	Muttra, ...	2,109 0 7	1,436 4 9	25,482 13 5	21,143 14 3
	Furruckabad, ...	2,259 13 3	2,241 5 6	35,184 8 0	30,882 6 4
	Mynpoory, ...	1,065 6 7	804 15 0	14,887 10 5	12,704 0 3
	Agra, ...	6,160 2 10	5,706 10 2	54,046 11 4	54,945 2 8
	Etawah, ...	977 15 8	812 6 5	10,787 2 4	9,154 1 10
	Etah, ...	1,271 12 6	999 10 9	18,616 1 6	14,203 8 3
	Total, ...	13,844 3 5	12,001 4 7	1,59,004 15 0	1,43,033 1 7
Rohilkhund.	Bijnour, ...	1,242 10 2	819 2 6	17,553 6 3	15,733 13 0
	Moradabad, ...	3,312 5 3	3,162 6 9	49,737 15 9	42,161 2 9
	Budaon, ...	1,598 13 4	1,234 8 1	22,695 9 5	20,368 9 3
	Bareilly, ...	1,463 4 5	3,490 9 10	50,883 14 7	53,796 4 10
	Shahjehanpore, ...	1,419 5 9	1,220 0 4	22,847 1 0	23,502 11 5
	Total, ...	9,036 6 11	9,926 11 6	1,63,717 15 0	1,55,562 9 3
Allahabad.	Cawnpore, ...	2,585 2 3	2,980 14 0	48,334 10 9	41,940 0 6
	Futtehpore, ...	854 6 9	532 8 9	9,841 4 6	8,514 9 6
	Banda, ...	746 4 7	698 7 3	10,326 5 8	9,426 6 3
	Allahabad, ...	2,855 14 9	3,831 9 9	47,195 14 8	36,148 2 6
	Humeerpore, ...	472 7 2	438 2 10	6,273 1 0	7,397 12 2
	Jounpore, ...	1,265 13 2	1,109 0 7	22,690 7 10	20,218 0 7
	Total, ...	8,780 0 8	9,590 11 2	1,44,661 12 5	1,23,644 15 6
Benares.	Goruckpore, ...	504 10 6	2,075 4 3	29,544 12 6	32,682 8 3
	Bustee, ...	1,566 2 9	1,576 3 0	20,383 12 0	17,501 1 11
	Azimgurh, ...	1,495 15 2	1,074 11 0	25,473 3 10	20,072 8 2
	Mirzapore, ...	2,421 3 6	2,184 13 0	41,950 13 3	38,626 11 0
	Benares, ...	4,322 4 3	3,791 12 9	57,004 13 9	51,520 8 3
	Ghazeepore, ...	6,213 14 4	4,497 5 2	42,681 15 5	39,291 2 10
	Total, ...	16,524 2 6	15,200 1 2	2,17,039 6 9	1,99,694 8 5
Jhansie.	Jaloun, ...	1,064 10 1	828 7 0	11,037 10 5	9,963 13 5
	Jhansie, ...	873 5 4	468 6 10	7,040 11 8	6,544 13 10
	Lullutpore, ...	651 0 9	245 11 8	1,827 13 3	1,435 8 4
	Total, ...	2,589 0 2	1,542 9 6	19,906 3 4	17,944 3 7
Kumaon.	Kumaon, ...	1,551 5 7	1,854 13 3	7,518 12 5	10,610 11 9
	Gurhwal, ...	285 15 9	266 0 3	1,569 10 3	1,615 6 9
	Total, ...	1,837 5 4	2,120 13 6	9,088 6 8	12,226 2 6
Ajmere.	Ajmere, ...	5,626 11 5	2,908 5 10	52,478 4 1	40,708 10 5
	Embossing Press, ...	692 2 9	301 2 7	16,902 4 3	9,865 14 5
	GRAND TOTAL, ...	71,793 10 0	66,835 8 5	9,43,566 10 9	8,48,269 15 3

STAMP OFFICE, N.-W. P.:
The 16*th June*, 1871.

F. MACNAGHTEN,
Offg. Commissioner of Stamps,
North-Western Provinces.

APPENDIX B.

Comparative Statement showing the Receipts and Charges on account of Stamp Duties levied under the Court Fees Act in the N.-W. Provinces for the year 1870-71.

1.		2.		3.	
Division.	District.	Bi-colour impressed Stamps (Red and Black.)		Court Fees Adhesive Stamps.	
		1869-70.	1870-71.	1869-70.	1870-71.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Meerut.	Dehra Doon, ...	13,261 15 0	12,445 0 0	...	350 0 0
	Saharunpore, ...	79,403 2 0	72,319 5 0	...	968 4 0
	Moozuffernuggur, ...	51,150 6 0	46,258 8 0	...	1,000 0 0
	Meerut, ...	1,41,626 9 0	1,14,818 9 0	...	2,035 0 0
	Boolundshuhur, ...	37,589 12 0	43,830 7 0	...	203 0 0
	Allygurh, ...	1,29,963 8 0	1,28,141 1 0	...	2,152 12 0
	Total, ...	4,52,995 4 0	4,17,812 14 0	...	6,709 0 0
Agra.	Muttra, ...	49,912 0 0	48,477 0 0	...	611 12 0
	Furruckabad, ...	1,17,039 8 0	1,00,535 15 0	...	1,804 1 0
	Mynpoory, ...	71,518 11 0	64,270 15 0	...	1,153 2 0
	Agra, ...	1,40,242 9 0	1,20,921 5 0	...	1,916 4 0
	Etawah, ...	28,510 15 0	26,461 12 0	...	965 8 0
	Etah, ...	47,570 4 0	50,228 8 0	...	1,276 2 0
	Total, ...	4,54,793 15 0	4,10,895 7 0	...	7,726 13 0
Rohilkhund.	Bijnour, ...	33,545 5 0	33,141 2 0	...	751 9 0
	Moradabad, ...	1,22,684 12 0	1,13,521 2 0	...	1,954 4 0
	Budaon, ...	82,210 11 0	74,578 3 0	...	1,868 12 0
	Bareilly, ...	1,50,686 5 0	1,30,321 5 0	...	8,908 8 0
	Shahjehanpore, ...	84,807 6 0	76,190 2 0	...	1,600 0 0
	Total, ...	4,73,934 7 0	4,27,751 14 0	...	15,083 1 0
Allahabad.	Cawnpore, ...	1,01,913 11 0	98,601 1 0	...	...
	Futtehpore, ...	35,582 5 0	35,796 3 0	...	441 13 0
	Banda, ...	26,046 4 0	24,559 15 0	...	554 3 0
	Allahabad, ...	2,51,097 13 0	2,34,941 6 0	...	4,434 13 0
	Humeerpore, ...	21,149 4 0	17,279 12 0	...	142 2 0
	Jounpore, ...	62,845 5 0	52,767 13 0	...	1,041 8 0
	Total, ...	4,98,639 10 0	4,63,946 2 0	...	6,614 7 0
Benares.	Goruckpore, ...	1,06,971 6 0	97,204 1 0	...	896 6 0
	Bustee, ...	84,553 13 0	32,919 3 0	...	505 0 0
	Azimgurh, ...	42,713 0 0	74,768 13 0	...	1,509 8 0
	Mirzapore, ...	83,279 8 0	79,061 9 0	...	1,049 0 0
	Benares, ...	92,044 4 0	90,364 11 0	...	900 0 0
	Ghazeepore, ...	1,35,705 3 0	1,24,352 5 0	...	2,317 13 0
	Total, ...	5,45,267 2 0	4,98,670 10 0	...	7,177 11 0
Jhansie.	Jaloun, ...	27,407 6 0	26,169 14 9	...	381 2 0
	Jhansie, ...	21,870 15 0	18,437 7 0	...	469 5 0
	Lullutpore, ...	5,581 0 0	4,564 11 0	...	187 15 0
	Total, ...	54,859 5 0	49,172 0 9	...	1,038 6 0
Kumaon.	Kumaon, ...	23,706 2 0	22,724 5 9	...	222 0 0
	Gurhwal, ...	7,048 12 0	7,350 10 0	...	165 8 0
	Total, ...	30,754 14 0	30,074 15 0	...	387 8 0
Ajmere.	Ajmere, ...	59,708 3 0	55,398 7 0	...	2,245 10 0
	Embossing Press, ...	4,946 14 0	3,169 9 0	...	...
	Grand Total, ...	25,75,899 10 0	23,56,891 14 9	...	46,982 8 0

APPEN

Comparative Statement showing the Receipts and Charges on account of Stamp Duties levied

1.		4.		5.	
Division.	District.	Total Sales.		Total discount paid.	
		1869-70.	1870-71.	1869-70.	1870-71.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Meerut.	Dehra Doon, ...	13,261 15 0	12,795 0 0	366 4 0	292 12 0
	Saharunpore, ...	79,403 3 0	73,287 9 0	3,298 9 4	2,635 15 9
	Moozufferuggur, ...	51,150 6 0	47,258 8 0	2,029 15 7	2,186 8 9
	Meerut, ...	1,41,626 9 0	1,16,853 9 0	4,009 10 9	4,363 6 7
	Boolundshuhur, ...	37,589 12 0	44,033 7 0	1,776 8 9	2,254 5 4
	Allygurh, ...	1,29,963 8 0	1,30,293 13 0	4,079 14 6	4,387 6 9
	Total, ...	4,52,995 4 0	4,24,521 14 0	15,560 14 11	16,120 7 2
Agra.	Muttra, ...	49,912 0 0	49,088 12 0	2,224 5 0	2,453 15 0
	Furruckabad, ...	1,17,039 8 0	1,02,340 0 0	4,763 8 1	4,674 11 5
	Mynpoory, ...	71,518 11 0	65,424 1 0	2,391 10 7	2,462 11 0
	Agra, ...	1,40,242 9 0	1,22,837 9 0	4,270 8 6	4,209 15 6
	Etawah, ...	28,510 15 0	27,487 4 0	1,322 15 5	1,374 5 9
	Etah, ...	47,570 4 0	51,504 10 0	2,255 13 6	2,648 4 0
	Total, ...	4,54,793 15 0	4,18,622 4 0	17,228 13 1	17,823 14 8
Rohilkhund.	Bijnour, ...	33,545 5 0	33,892 11 0	1,508 9 4	1,538 12 8
	Moradabad, ...	1,22,684 12 0	1,15,475 6 0	4,843 7 4	4,785 5 10
	Budaon, ...	82,210 11 0	76,446 15 0	3,994 4 10	3,880 12 11
	Bareilly, ...	1,50,686 5 0	1,39,279 13 0	7,234 11 10	5,416 3 5
	Shahjehanpore, ...	84,807 6 0	77,790 2 0	3,054 1 1	3,190 13 10
	Total, ...	4,73,934 7 0	4,42,834 15 0	20,635 2 5	18,812 0 8
Allahabad.	Cawnpore, ...	1,01,918 11 0	98,691 1 0	2,866 3 2	2,905 2 6
	Futtehpore, ...	35,582 5 0	36,238 0 0	1,272 7 11	1,265 10 6
	Banda, ...	26,046 4 0	25,114 2 0	1,212 15 0	1,204 2 5
	Allahabad, ...	2,51,097 13 0	2,39,376 3 0	4,931 4 10	4,854 2 1
	Humeerpore, ...	21,149 4 0	17,421 14 0	652 14 9	715 15 0
	Jounpore, ...	62,845 5 0	53,809 5 0	2,399 11 8	2,173 0 7
	Total, ...	4,98,639 10 0	4,70,560 9 0	13,335 9 4	13,118 1 1
Benares.	Goruckpore, ...	1,06,971 6 0	98,100 7 0	4,974 11 4	3,829 0 4
	Bustee, ...	84,553 13 0	33,424 3 0	2,587 8 2	1,623 5 6
	Azimgurh, ...	42,713 0 0	76,278 5 0	3,158 0 8	3,173 1 4
	Mirzapore, ...	83,279 8 0	80,110 9 0	2,530 6 2	2,656 5 3
	Benares, ...	92,044 4 0	91,264 11 0	2,604 0 1	2,625 6 9
	Ghazeepore, ...	1,35,705 3 0	1,26,670 2 0	6,412 8 3	5,036 0 3
	Total, ...	5,45,267 2 0	5,05,848 5 0	22,267 2 8	18,943 3 5
Jhansie.	Jaloun, ...	27,407 6 0	26,551 0 9	1,049 12 9	1,011 2 9
	Jhansie, ...	21,870 15 0	18,905 12 0	611 13 1	565 7 6
	Lullutpore, ...	5,581 0 0	4,752 10 0	214 5 6	201 10 8
	Total, ...	54,859 5 0	50,210 6 9	1,875 15 4	1,778 4 11
Kumaon.	Kumaon, ...	23,706 2 0	22,946 5 0	1,054 4 11	1,159 10 7
	Gurhwal, ...	7,048 12 0	7,516 2 0	391 0 4	426 15 3
	Total, ...	30,754 14 0	30,462 7 0	1,445 5 3	1,586 9 10
Ajmere.	Ajmere, ...	59,708 3 0	57,644 1 0	1,835 9 1	2,000 4 6
	Embossing Press, ...	4,946 14 0	3,169 9 0	...	...
	GRAND TOTAL, ...	25,75,899 10 0	24,03,874 6 9	94,184 8 1	90,182 14 3

MEMO. A.

Gross Receipts for 1870-71, ...	24,03,874 6 9	Gross Receipt for 1870-71, ...	... ...
Ditto for 1869-70, ...	25,75,899 10 0	Total Disbursement 1870-71, ...	... ...
Decrease, ...	1,72,023 3 3		

MEMO

DIX B.—*(Continued).*

under the Court Fees Act in the North-Western Provinces for the year 1870-71.

6.		7.		8.	
Refunds of Fees under Section XIII.		Refunds of Fees under Section XIV.		Refunds of Fees under Section XV.	
1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
...	...	...	...	...	...
...	1,264 0 0	...	...	...	...
...	111 0 0	...	...	...	346 12 0
...	3,676 2 0	...	...	...	...
...	...	...	...	...	...
...	539 8 0	...	...	...	...
...	5,590 10 0	...	...	...	346 12 0
...	...	...	...	...	184 10 0
...	585 0 0	...	...	...	...
...	1,485 10 0	...	...	...	7 12 0
...	1,835 4 10	...	...	...	...
...	43 14 0	...	...	...	304 8 0
...	5 10 0	...	...	...	6 0 0
...	3,955 6 10	...	...	...	502 14 0
...	...	...	...	...	111 11 0
...	1,187 10 0	...	...	...	...
...	...	...	...	...	244 4 0
...	852 8 0	...	735 14 6	...	...
...	626 4 0	...	...	...	...
...	2,666 6 0	...	735 14 6	...	355 15 0
...	134 2 0	...	244 6 0	...	28 8 0
...	287 10 0	...	142 12 0	...	55 6 0
...	...	...	...	...	...
...	12,116 10 0	...	...	...	...
...	...	...	...	...	...
...	390 9 0	...	65 8 0	...	...
...	12,928 15 0	...	452 10 0	...	83 14 0
...	40 0 0	...	207 4 0	...	421 8 0
...	9 0 0	...	6 0 0	...	21 0 0
...	492 4 0	...	...	...	...
...	...	...	...	...	...
...	164 0 0	...	363 12 0	...	8 8 0
...	...	...	...	...	...
...	705 4 0	...	577 0 0	...	451 0 0
...	12 8 0	...	...	...	160 0 0
...	436 2 0	...	95 14 0	...	152 10 0
...	27 0 2	...	...	...	1 0 0
...	475 10 2	...	95 14 0	...	313 10 0
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	...	...	...	...	...
...	26,322 4 0	...	1,861 6 6	...	2,054 1 0

B.

24,03,874 6 9		
1,31,514 15 1		
22,72,359 7 8	Net Receipt for 1870-71.	
24,81,704 2 4	ditto	1869-70.
2,09,344 10 8	Decrease 1870-71.	

MEMO. C.

Budget estimate for 1870-71,	...	25,19,830 0 0
Actuals for 1870-71,	...	24,03,874 6 9
Decrease,	...	1,15,955 9 3

APPEN

Comparative Statement showing the Receipts and Charges on account of Stamp Duties levied

1.		9.		10.	
Division.	District.	Refunds of value of damaged or spoiled Stamps.		Refunds of value of Stamps returned by vendors on their deaths, or withdrawal, or resignation of license.	
		1869-70.	1870-71.	1869-70.	1870-71.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Meerut.	Dehra Doon, ...	...	0 15 0	...	...
	Saharunpore, ...	...	150 0 0	...	...
	Moozuffernuggur, ...	...	44 0 0	...	...
	Meerut, ...	...	786 13 8	...	...
	Boolundshuhur, ...	...	...	...	472 12 5
	Allygurh, ...	...	21 0 0	...	645 5 0
	Total, ...	...	1,002 12 8	...	1,118 1 5
Agra.	Muttra, ...	...	10 0 0	...	55 5 5
	Furruckabad, ...	...	...	...	...
	Mynpoory, ...	...	14 5 0	...	117 8 0
	Agra, ...	...	386 15 0	...	132 15 0
	Etawah, ...	...	...	...	17 10 11
	Etah, ...	...	69 0 0	...	...
	Total, ...	...	480 4 0	...	323 7 4
Rohilkhund.	Bijnour, ...	...	...	...	75 0 4
	Moradabad, ...	...	245 0 0	...	...
	Budaon, ...	...	19 6 11	...	...
	Bareilly, ...	...	660 0 0	...	...
	Shahjehanpore, ...	...	294 14 0	...	...
	Total, ...	...	1,219 4 11	...	75 0 4
Allahabad.	Cawnpore, ...	...	101 15 0	...	31 7 6
	Futtehpore, ...	...	...	...	...
	Banda, ...	...	...	...	...
	Allahabad, ...	...	...	...	...
	Humeerpore, ...	...	...	...	6 0 0
	Jounpore, ...	...	190 0 0	...	...
	Total, ...	...	291 15 0	...	37 7 6
Benares.	Goruckpore, ...	...	...	...	37 0 0
	Bustee, ...	...	9 9 8	...	...
	Azimgurh, ...	...	...	...	...
	Mirzapore, ...	...	...	...	...
	Benares, ...	...	2,300 0 0	...	...
	Ghazeepore, ...	...	1,685 4 8	...	464 1 1
	Total, ...	...	3,994 14 4	...	501 1 1
Jhansie.	Jaloun, ...	...	251 2 0	...	222 1 0
	Jhansie, ...	...	276 15 7	...	25 0 6
	Lullutpore, ...	...	...	...	...
	Total, ...	...	528 1 9	...	247 1 6
Kumaon.	Kumaon, ...	...	7 0 0	...	22 9 0
	Gurhwal, ...	...	...	...	...
	Total, ...	...	7 0 0	...	22 9 0
Ajmere.	Ajmere, ...	...	22 7 10	...	35 3 6
	Embossing Press, ...	...	...	...	...
	GRAND TOTAL, ...	...	7,546 12 6	...	2,359 15 8

STAMP OFFICE, N.-W. P.:
Allahabad, the 16th June, 1871.

DIX B—(*Concluded.*)

under the Court Fees Act in the North-Western Provinces for the year of 1870-71.

11.		12.		13.	
Contingencies.		Gross charges.		Net Receipts.	
1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
...	...	366 4 0	293 11 0	12,895 11 0	12,501 5 0
...	50 1 8	3,298 9 4	4,100 1 5	76,104 8 8	69,187 7 7
...	78 1 9	2,029 15 7	2,766 6 6	49,190 6 5	44,492 1 6
...	387 9 0	4,009 10 9	9,213 15 3	1,37,616 14 3	1,07,639 9 9
...	67 15 0	1,776 8 9	2,795 0 9	35,813 3 3	41,238 6 3
...	263 12 9	4,079 14 6	5,857 0 6	1,25,883 9 6	1,24,436 12 6
...	847 8 2	15,560 14 11	25,026 3 5	4,37,484 5 1	3,99,495 10 7
...	...	2,224 5 0	2,703 14 5	42,687 11 0	46,384 13 7
...	...	4,763 8 1	5,259 11 5	1,12,275 15 11	97,080 4 7
...	...	2,391 10 7	4,087 14 0	69,127 0 5	61,336 3 0
...	10 8 6	4,270 8 6	6,575 10 10	1,35,972 0 6	1,16,261 14 2
...	44 12 0	1,322 15 5	1,785 2 8	27,187 15 7	25,642 1 4
...	...	2,255 13 6	2,728 14 0	45,314 6 6	48,775 12 0
...	55 4 6	17,228 13 1	23,141 3 4	4,37,565 1 11	3,95,481 0 8
...	51 12 0	1,508 9 4	1,777 4 0	32,086 11 8	32,115 7 0
...	...	4,843 7 4	6,217 15 10	1,17,841 4 8	1,09,257 6 2
...	...	3,294 4 10	4,144 7 10	78,216 6 2	72,302 7 2
...	70 4 0	7,234 11 10	7,734 13 11	1,43,451 9 2	1,31,494 15 1
...	1 0 0	3,054 1 1	4,112 15 10	81,753 4 11	73,677 2 2
...	123 0 0	20,635 2 5	23,987 9 5	4,53,299 4 7	4,18,847 5 7
...	...	2,866 3 2	3,445 9 0	99,052 7 10	95,155 8 0
...	9 12 6	1,272 7 11	1,761 3 0	34,309 13 1	34,476 13 0
...	21 15 0	1,212 15 0	1,226 1 5	24,833 5 0	23,888 0 7
...	...	4,931 4 10	16,970 12 1	2,46,166 8 2	2,22,405 6 11
...	...	652 14 9	721 15 0	20,496 5 3	16,699 15 0
...	3 0 0	2,399 11 8	2,822 1 7	60,445 9 4	50,987 3 5
...	34 11 6	13,335 9 4	26,947 10 1	4,85,304 0 8	4,43,612 14 11
...	...	4,974 11 4	4,534 12 4	1,01,996 10 8	93,565 10 8
...	...	2,587 8 2	1,668 15 2	81,966 4 10	31,755 3 10
...	17 0 0	3,158 0 8	3,682 5 4	39,554 15 4	72,595 15 8
...	...	2,530 6 2	2,656 5 3	80,749 1 10	77,454 3 9
...	17 9 9	2,604 0 1	5,479 4 6	89,440 3 11	85,785 6 6
...	...	6,412 8 3	7,185 6 0	1,29,292 10 9	1,19,484 12 0
...	34 9 9	22,267 2 8	25,207 0 7	5,22,999 15 4	4,80,641 4 5
...	...	1,049 12 9	1,656 13 11	26,357 9 3	24,894 2 10
...	1 5 0	611 13 1	1,553 6 7	21,259 1 11	17,353 5 5
...	...	214 5 6	229 10 10	5,366 10 6	4,522 15 2
...	1 5 0	1,875 15 4	3,439 15 4	52,983 5 8	46,770 7 5
...	6 10 0	1,054 4 11	1,195 13 7	22,651 13 1	21,750 7 5
...	9 1 0	391 0 4	436 0 3	6,657 11 8	7,080 1 9
...	15 11 0	1,445 5 3	1,631 13 10	29,309 9 9	28,830 9 2
...	75 7 3	1,835 9 1	2,133 7 1	57,872 9 11	55,510 9 11
...	...	...	...	4,946 14 0	3,169 9 0
...	1,187 9 2	94,184 8 1	1,31,514 15 1	24,81,715 1 11	22,72,359 7 8

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W.P.,

APPEN

Comparative Statement showing Discount allowed on Sale of Non-Judicial Stamps under the

District.		Total value of Stamps sold.											
		To Purchasers of Bill and Adhesive Stamps.						To Ex-Officio Vendors.				To Licensed.	
		1869-70.			1870-71.			1869-70.			1870-71.		
		Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs. As. P.	Rs. As. P.	
Dehra Doon,	...	2,641	10	0	2,770	0	0	1,162	8	0	1,150 0 0	3,818 12 0	
Saharunpore,	...	2,815	0	0	2,475	7	0	829	5	0	2,915 4 0	17,535 2 0	
Moozufferuuggur,	...	574	6	0	515	7	0	1,683	8	0	3,898 2 0	17,756 12 0	
Meerut,	...	5,563	0	0	5,365	5	0	4,571	3	0	4,352 0 0	20,711 8 0	
Boolundshuhur,	...	2,235	10	0	2,468	0	0	4,448	2	0	1,954 5 0	18,621 5 0	
Allygurh,	...	5,939	0	0	4,936	0	0	5,041	9	0	3,760 15 0	30,800 0 0	
Total,	...	19,768	10	0	18,530	3	0	17,736	3	0	18,030 10 0	1,09,243 7 0	
Muttra,	...	3,787	12	0	3,271	2	0	286	0	0	350 0 0	22,400 0 0	
Furruckabad,	...	4,463	7	0	5,101	10	0	8,682	5	0	7,216 5 0	22,036 9 0	
Mynpooiy,	...	599	12	0	513	13	0	5,074	13	0	4,586 2 0	7,973 0 0	
Agra,	...	23,260	0	0	28,777	12	0	2,810	7	0	2,752 0 0	25,388 4 0	
Etawah,	...	1,377	1	0	999	4	0	2,792	7	0	3,078 1 0	5,632 9 0	
Etah,	...	609	11	0	720	11	0	...			...	19,150 15 0	
Total,	...	34,097	11	0	39,384	4	0	19,646	0	0	17,982 8 0	1,03,581 5 0	
Bijnour,	...	616	2	0	712	15	0	5,639	2	0	5,649 4 0	12,219 12 0	
Moradabad,	...	4,226	0	0	4,276	8	0	594	0	0	322 14 0	39,427 8 0	
Budaon,	...	804	6	0	702	0	0	3,408	8	0	4,871 11 0	18,725 0 0	
Bareilly,	...	4,605	0	0	4,958	8	0	3,284	8	0	3,715 6 0	37,733 0 0	
Shahjehanpore,	...	2,279	3	0	2,544	5	0	378	12	0	241 10 0	17,700 0 0	
Total,	...	12,530	11	0	13,194	4	0	13,304	14	0	14,800 13 0	1,25,805 4 0	
Cawnpore,	...	19,209	7	0	19,860	9	0	10,571	10	0	8,670 14 0	13,496 8 0	
Futtehpore,	...	588	0	0	464	4	0	2,939	4	0	3,167 5 0	5,400 13 0	
Banda,	...	1,723	2	0	764	0	0	4,061	6	0	3,391 10 0	4,257 2 0	
Allahabad,	...	8,261	12	0	7,392	15	0	8,065	4	0	6,108 13 0	25,918 12 0	
Humeerpore,	...	878	4	0	951	0	0	4,075	8	0	3,912 15 0	1,471 4 0	
Jounpore,	...	1,061	3	0	1,018	1	0	2,428	1	0	2,497 14 0	13,905 3 0	
Total,	...	31,721	12	0	30,450	13	0	32,141	3	0	27,749 7 0	64,449 10 0	
Goruckpore,	...	1,627	15	0	1 429	15	0	...			592 0 0	24,710 10 0	
Bustee,	...	868	8	0	772	8	0	...			2,344 10 0	16,003 1 0	
Azimgurh,	...	1,202	6	0	1,307	14	0	2,888	1	0	4,857 8 0	18,550 0 0	
Mirzapore,	...	14,434	11	0	12,767	5	0	1,225	4	0	1,758 9 0	22,452 13 0	
Benares,	...	21,656	15	0	21,138	10	0	...			...	29,936 6 0	
Ghazeepore,	...	10,217	9	0	10,781	3	0	...			1,412 9 0	34,026 14 0	
Total,	...	50,008	0	0	48,197	7	0	4,113	5	0	10,965 4 0	1,45,679 12 0	
Jaloun,	...	880	14	0	546	8	0	2,947	1	0	3,368 3 0	8,100 0 0	
Jhansie,	...	...			...			2,380	4	0	2,680 2 0	5,377 2 0	
Lullutpore,	...	310	7	0	161	13	0	257	7	0	250 15 0	1,902 0 0	
Total,	...	1,191	5	0	708	5	0	5,584	12	0	6,299 4 0	15,379 2 0	
Kumaon,	...	1,337	12	0	1,674	11	0	739	0	0	1,395 8 0	6,872 14 0	
Gurhwal,	...	59	14	0	55	0	0	334	7	0	695 3 0	1,416 3 0	
Total,	...	1,397	10	0	1,729	11	0	1,073	7	0	2,090 11 0	8,289 1 0	
Ajmere,	...	12,697	12	0	10,786	4	0	2,202	7	0	577 6 0	40,403 8 0	
Embossing Press,	...	4,198	6	0	...			...			...	...	
Grand Total,	...	1,67,611	13	0	1,62,981	3	0	95,802	3	0	98,495 15 0	6,12,831 1 0	

DIX C.

general Stamp Act in the North-Western Provinces during the year 1870-71.

Vendors.	Total.			Details of Discount. On Sale of Share Transfer—Adhesive.					
				Purchasers.		Ex-Officio Vendors.		Licensed Vendors.	
1870-71.	1869-70.	1870-71.		1869-70.	1870-71	1869-70.	1870-71.	1869-70.	1870-71.
Rs. As. P.	Rs. As. P.	Rs. As. P.		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
3,235 0 0	7,622 14 0	7,155 0 0		5 10 0	4 8 0	...	...	...	...
11,825 0 0	21,179 7 0	17,215 11 0		...	...	...	...	...	...
11,900 0 0	20,014 10 0	16,313 9 0		...	...	...	...	...	...
18,915 0 0	30,845 11 0	28,632 5 0		...	...	...	...	...	...
17,293 8 0	25,305 1 0	21,715 13 0		...	...	...	...	...	...
24,200 0 0	41,780 9 0	32,896 15 0		0 5 0	...	...	...	...	...
87,368 8 0	1,46,748 4 0	1,23,929 5 0		5 15 0	4 8 0	...	...	...	...
15,950 0 0	26,473 12 0	19,571 2 0		...	...	...	...	...	...
19,499 6 0	36,182 5 0	31,817 5 0		...	...	...	...	...	...
5,658 0 0	18,647 9 0	10,757 15 0		...	...	...	...	...	...
21,960 10 0	15,458 11 0	53 490 6 0		...	...	...	...	...	...
4,277 13 0	9,802 1 0	8,355 2 0		...	...	...	...	...	...
14,195 9 0	19,760 10 0	14,916 4 0		...	...	...	...	...	...
81,541 6 0	1,57,325 0 0	1,38,908 2 0		...	...	...	...	...	...
7,003 2 0	18,475 0 0	13,365 5 0		...	...	...	...	...	...
32,150 0 0	44,247 8 0	36,749 6 0		...	...	...	...	...	...
15,350 0 0	22,937 14 0	20,923 11 0		...	...	...	...	...	...
45,283 0 0	45,622 8 0	53,956 14 0		...	...	...	...	...	...
15,400 0 0	20,357 15 0	18,185 15 0		...	...	...	...	...	...
1,15,186 2 0	1,51,640 13 0	1,43,181 3 0		...	...	...	...	...	...
10,591 4 0	43,277 11 0	39,122 11 0		...	2 5 0	...	...	...	...
3,434 8 0	8,928 1 0	7,066 1 0		...	...	...	...	...	...
4,476 5 0	10,041 10 0	8,631 15 0		...	...	...	...	...	...
18,398 14 0	42,245 12 0	31,900 10 0		3 12 0	4 1 0	...	...	...	...
2,046 6 0	6,425 0 0	6,910 5 0		...	...	...	...	...	...
11,505 0 0	17,394 7 0	15,020 15 0		...	...	...	...	...	...
59,452 5 0	1,28,312 9 0	1,08,652 9 0		3 12 0	6 6 0	...	...	...	...
23,130 4 0	26,338 9 0	25,152 3 0		...	...	...	...	...	...
14,638 6 0	16,871 9 0	17,755 8 0		...	...	...	...	...	...
11,600 0 0	22,640 7 0	17,765 6 0		...	...	...	...	...	...
20,977 10 0	38,112 12 0	35,503 8 0		...	...	...	...	...	...
25,393 0 0	51,593 5 0	46,531 10 0		...	...	...	...	...	...
26,575 8 0	44,244 7 0	38,769 4 0		...	...	...	...	...	...
1,22,314 12 0	1,99,801 1 0	1,81,477 7 0		...	...	...	...	...	...
6,750 0 0	11,927 15 0	10,664 11 0		...	...	...	...	...	...
3,946 12 0	7,757 6 0	6,626 14 0		...	...	...	...	...	...
1,050 0 0	2,469 14 0	1,462 12 0		...	...	...	...	...	...
11,746 12 0	22,155 3 0	18,754 5 0		...	...	...	...	...	...
8,121 12 0	8,949 10 0	11,191 15 0		...	0 2 0	...	...	...	...
1,072 8 0	1,810 8 0	1,822 11 0		...	...	...	...	...	...
9,194 4 0	10,760 2 0	13,014 10 0		...	0 2 0	...	...	...	...
24,695 4 0	55,303 11 0	36,058 14 0		...	...	...	...	...	...
...	4,198 6 0	...		...	...	...	...	...	...
5,02,499 5 0	8,76,245 1 0	7,63,976 7 0		9 11 0	11 0 0	...	...	...	...

APPEN

Comparative Statement showing Discount allowed on Sale of Non-Judicial Stamps under the

District.	Details of On Sale of Foreign Bill—Adhesive. Purchasers. 1869-70.	Purchasers. 1870-71.	Ex-Officio Vendors. 1869-70.	Ex-Officio Vendors. 1870-71.	Licensed Vendors. 1869-70.	Licensed Vendors. 1870-71.
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Dehra Doon, ...	5 11 0	2 1 0	...	...	...	...
Saharunpore, ...	...	...	...	...	...	...
Moozuffernuggur, ...	...	...	...	...	...	...
Meerut, ...	...	...	...	...	...	...
Boolundshuhur, ...	...	...	...	...	...	...
Allygurh, ...	...	...	...	...	...	...
Total, ...	5 11 0	2 1 0	...	...	...	...
Muttra, ...	...	...	...	...	...	...
Furruckabad, ...	...	...	...	...	...	...
Mynpoory, ...	...	...	...	...	...	...
Agra, ...	...	...	...	...	...	...
Etawah, ...	...	...	...	...	...	...
Etah, ...	...	...	...	...	...	...
Total, ...	...	...	...	...	...	...
Bijnour, ...	...	...	...	...	...	...
Moradabad, ...	...	...	...	...	...	...
Budaon, ...	...	...	...	...	...	...
Bareilly, ...	...	...	...	...	...	...
Shahjehanpore, ...	...	...	...	...	...	...
Total, ...	...	...	...	...	...	...
Cawnpore, ...	...	...	...	...	...	...
Futtehpore, ...	...	...	...	...	...	...
Banda, ...	...	...	...	...	...	...
Allahabad, ...	3 2 0	1 9 0	...	...	...	...
Humeerpore, ...	...	...	...	...	...	...
Jounpore, ...	...	...	...	...	...	...
Total, ...	3 2 0	1 9 0	...	...	...	...
Goruckpore, ...	...	...	...	...	...	...
Bustee, ...	...	17 3 0	...	...	...	...
Azimgurh, ...	...	...	...	...	...	...
Mirzapore, ...	...	...	...	...	...	...
Benares, ...	24 6 0	17 9 0	...	...	...	...
Ghazeepore, ...	...	...	...	...	...	...
Total, ...	24 6 0	34 12 0	...	...	...	...
Jalaun, ...	...	...	...	...	...	...
Jhansie, ...	...	...	...	...	...	...
Lullutpore, ...	...	...	...	...	...	...
Total, ...	...	...	...	...	...	...
Kumaon, ...	...	...	...	...	...	...
Gurhwal, ...	...	...	...	...	...	...
Total, ...	...	...	...	...	...	...
Ajmere, ...	127 0 6	172 13 0	...	...	...	...
Embossing Press, ...	...	...	...	...	...	...
Grand Total, ...	160 3 6	211 3 0	...	...	...	...

DIX C.—(*Continued.*)

General Stamp Act in the North-Western Provinces during the year 1870-71.

DISCOUNT.—(*Continued.*)

On Sale of One Anna Receipt and Inland Bill—Adhesive.

Purchasers.		Ex-Officio Vendors.		Licensed Vendors.	
1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
102 14 0	112 8 0	...	...	...	...
71 9 0	94 6 0	...	...	...	...
22 3 0	28 0 0	...	...	...	...
113 7 0	127 6 0	...	...	...	...
16 7 1	16 14 0	...	...	...	...
72 3 0	75 0 0	...	...	...	...
398 11 1	454 2 0	...	...	...	...
21 4 0	25 5 0	...	...	...	...
42 5 0	59 6 0	...	...	...	...
19 13 0	21 11 0	...	...	...	...
153 6 0	143 12 0	1 4 2	1 1 0	...	...
20 11 0	18 3 0	...	...	...	...
16 4 0	17 3 0	...	...	...	...
273 11 0	285 8 0	1 4 2	1 1 0	...	...
16 8 2	15 4 4	...	...	...	...
66 4 0	73 9 0	...	...	...	...
28 12 0	28 12 0	...	...	...	...
81 3 0	111 14 0	...	...	...	...
57 4 3	76 13 9	...	...	...	...
249 15 5	306 5 1	...	...	...	...
134 6 0	177 8 0	...	...	...	...
22 13 2	18 5 10	...	...	...	...
12 15 3	8 12 0	...	...	...	...
252 15 0	246 6 0	...	...	...	...
30 0 0	33 15 0	...	...	...	...
22 15 0	30 0 0	...	...	...	...
476 0 5	514 14 10	...	...	...	...
60 12 6	49 9 0	...	...	...	...
45 3 0	22 0 0	...	...	...	...
29 1 0	28 2 0	...	...	...	...
28 12 0	44 6 0	...	...	...	...
122 3 0	123 13 0	...	...	...	...
87 7 0	90 5 0	...	...	...	...
373 6 6	358 3 0	...	...	...	...
11 14 0	16 2 0	...	...	...	...
...	...	...	...	17 4 0	15 12 0
11 0 0	4 7 6	...	...	...	...
22 14 0	20 9 6	...	...	17 4 0	15 12 0
67 5 0	76 15 0	...	...	...	...
3 11 9	3 7 0	...	...	...	...
71 0 9	80 6 0	...	...	...	...
95 10 0	106 15 0	...	...	...	...
12 9 7	...	...	...	...	...
1,973 14 9	2,126 15 5	1 4 2	1 1 0	17 4 0	15 12 0

APPEN

Comparative Statement showing Discount allowed on Sale of Non-Judicial Stamps under the

District.	Details of On Sale of Bill of Exchange or Hoondee. Purchasers. 1869-70.	Purchasers. 1870-71.	Ex-Officio Vendors. 1869-70.	Ex-Officio Vendors. 1870-71.	Licensed Vendors. 1869-70.	Licensed Vendors. 1870-71.
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Dehra Doon, ...	52 3 0	43 2 0	...	...	...	...
Saharunpore, ...	103 13 0	60 3 0	...	...	...	...
Moozuffernuggur, ...	10 15 0	2 8 0	...	...	...	...
Meerut, ...	234 4 0	206 15 0	...	...	...	...
Boolundshuhur, ...	123 1 11	137 4 0	...	...	...	...
Allygurh, ...	298 11 0	233 8 0	...	...	...	...
Total, ...	822 15 11	683 8 0	...	...	...	...
Muttra, ...	214 13 0	179 14 0	...	...	...	...
Furruckabad, ...	234 12 0	255 14 0	...	...	...	...
Mynpoory, ...	16 12 0	9 7 0	...	...	...	...
Agra, ...	1,289 0 8	1,633 8 7	...	...	...	...
Etawah, ...	58 9 0	41 3 0	...	...	...	...
Etah, ...	21 8 3	24 13 9	...	...	...	...
Total, ...	1,835 6 11	2,144 12 4	...	...	...	...
Bijnour, ...	21 14 10	29 4 0	...	...	...	...
Moradabad, ...	197 14 0	193 11 6	...	...	...	...
Budaon, ...	21 7 0	15 1 0	...	...	...	...
Bareilly, ...	207 8 0	195 14 0	...	...	...	...
Shahjehanpore, ...	85 2 6	79 4 4	...	...	...	...
Total, ...	533 14 4	513 2 10	...	...	...	...
Cawnpore, ...	977 8 0	1,043 6 0	...	...	...	...
Futtehpore, ...	1 14 10	2 3 2	...	...	...	...
Banda, ...	94 11 9	39 0 0	...	...	...	...
Allahabad, ...	250 2 0	198 2 0	...	...	...	...
Humeerpore, ...	24 14 0	25 6 0	...	...	...	...
Jounpore, ...	39 5 0	22 12 6	...	...	...	...
Total, ...	1,388 7 7	1,330 13 8	...	...	...	...
Goruckpore, ...	39 12 9	38 5 2	...	...	...	...
Bustee, ...	6 0 0	8 10 3	...	...	...	...
Azimgurh, ...	46 1 0	53 8 0	...	...	...	...
Mirzapore, ...	870 11 6	684 1 0	...	...	...	...
Benares, ...	1,206 10 0	1,179 7 0	...	...	...	...
Ghazeepore, ...	553 5 9	554 5 11	...	...	...	...
Total, ...	2,722 9 0	2,518 5 4	...	...	...	...
Jaloun, ...	43 2 0	18 0 6	...	...	...	...
Jhansie, ...	...	...	...	...	35 15 0	52 7 0
Lullutpore, ...	8 2 6	4 14 3	...	...	...	...
Total, ...	51 4 6	22 14 9	...	...	35 15 0	52 7 0
Kumaon, ...	15 15 0	27 5 0	...	...	...	...
Gurhwal, ...	...	...	...	...	...	...
Total, ...	15 15 0	27 5 0	...	...	...	...
Ajmere, ...	559 11 0	394 6 0	...	...	...	...
Embossing Press, ...	202 7 2	...	...	...	...	...
Grand Total, ...	8,132 11 5	7,635 3 11	...	...	35 15 0	52 7 0

Stamp Office, North-Western Provinces:
Allahabad, the 16th June, 1871.

DIX C.—(*Concluded.*)

General Stamp Act in the North-Western Provinces during the year 1870-71.

DISCOUNT.—(*Concluded.*)

On Sale of Blue and Black Document Stamps.

Purchasers.		Ex-Officio Vendors.		Licensed Vendors.		Total.	
1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
...	...	23 4 0	23 0 0	244 11 0	169 12 0	414 5 0	354 15 0
...	...	16 7 9	58 2 4	...	663 8 0	191 13 9	876 3 4
...	...	33 7 1	77 11 4	1,031 14 9	567 0 0	1,098 7 10	675 3 4
...	...	87 15 3	85 6 9	1,158 7 1	1,056 2 7	1,594 1 4	1,475 14 4
...	...	34 2 5	31 9 6	1,059 8 1	977 6 4	1,233 3 6	1,163 1 10
...	...	100 12 2	75 1 11	1,772 0 0	1,380 0 0	2,243 15 2	1,763 9 11
...	...	296 0 8	350 15 10	5,246 8 11	4,813 12 11	6,775 14 7	6,308 15 9
...	...	...	...	1,297 3 0	919 0 0	1,533 4 0	1,124 3 0
...	...	110 15 10	72 13 3	1,344 4 5	1,118 12 3	1,732 5 3	1,506 13 6
...	...	101 6 4	89 7 0	462 0 3	329 1 0	599 15 7	449 10 0
...	...	54 14 0	54 2 0	1,467 12 3	1,136 9 3	2,966 5 1	2,969 0 10
...	...	55 13 7	61 7 8	331 5 6	253 4 11	466 7 1	374 2 7
...	...	...	...	1,054 0 3	740 2 0	1,091 12 6	782 2 9
...	...	328 1 9	277 13 11	5,956 9 8	4,496 13 5	8,390 1 6	7,206 0 8
...	...	80 0 1	112 15 2	729 1 9	420 3 0	847 8 10	577 10 6
...	...	11 14 0	6 7 0	2,279 12 0	1,828 0 0	2,554 12 0	2,101 11 6
...	...	48 1 6	70 4 3	1,106 8 0	900 8 0	1,204 12 6	1,014 9 3
...	...	10 10 6	74 4 4	...	1,969 0 0	299 5 6	2,351 0 4
...	...	7 8 9	4 12 3	1,022 0 0	644 8 0	1,171 15 6	805 6 4
...	...	158 2 10	268 11 0	5,136 5 9	5,762 3 0	6,078 6 4	6,850 5 11
...	...	194 5 0	165 15 6	780 9 3	593 2 9	2,086 12 3	1,982 5 3
...	...	59 6 0	60 13 2	299 15 9	195 9 10	384 1 9	277 0 0
...	...	81 3 5	68 9 10	253 13 11	266 4 2	442 12 4	382 10 0
...	...	133 4 10	134 7 11	959 15 11	1,036 13 10	1,603 3 9	1,621 7 9
...	...	81 15 3	78 3 11	88 3 11	120 9 11	225 1 2	258 2 10
...	...	34 14 2	35 1 3	778 0 6	659 2 10	875 2 8	747 0 7
...	...	585 0 8	543 3 7	3,160 11 3	2,871 11 4	5,617 1 11	5,268 10 5
...	...	...	...	...	1,275 9 0	100 9 3	1,363 7 2
...	...	...	20 9 1	...	810 10 1	51 3 0	879 0 5
...	...	58 3 2	96 1 0	1,045 0 0	657 0 0	1,178 5 2	834 11 0
...	...	4 10 0	35 0 0	1,277 2 0	1,181 6 0	2,181 3 6	1,944 13 0
...	...	...	...	1,622 1 6	1,395 3 9	2,975 4 6	2,716 0 9
...	...	...	21 5 10	...	1,387 12 0	640 12 9	2,053 12 9
...	...	62 13 2	172 15 11	3,944 3 6	6,707 8 10	7,127 6 2	9,791 13 1
...	...	46 4 1	52 12 6	474 0 0	397 0 0	575 4 1	483 15 0
...	...	39 12 7	41 6 4	223 14 11	163 8 4	316 14 6	273 1 8
...	...	5 2 1	3 3 3	111 1 10	48 0 0	135 6 5	60 9 0
...	...	91 2 9	97 6 1	809 0 9	608 8 4	1,027 9 0	817 9 8
...	...	8 11 2	16 11 5	407 9 11	477 9 7	499 9 1	598 11 0
...	...	6 10 5	13 13 6	83 2 7	64 1 3	93 8 9	81 5 9
...	...	15 5 7	30 8 11	490 12 6	541 10 10	593 1 10	680 0 9
...	...	43 8 8	11 5 10	2,376 6 11	1,443 9 5	3,202 5 1	2,129 1 3
...	...	...	...	...	...	215 0 9	...
...	...	1,575 4 1	1,753 1 1	27,120 11 3	27,245 14 1	39,026 15 2	39,052 9 6

E. MACNAGHTEN,

Offg. Commissioner of Stamps, N.-W. P.

APPEN

Comparative Statement showing Discount allowed on Sale of Judicial Stamps

Divisions.	District.	Total Value of Stamps sold by			
		Ex-officio Vendors.		Licensed Vendors.	
		1869-70.	1870-71.	1869-70.	1870-71.
		Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Meerut.	Dehra Doon, ...	512 8 0	1,700 0 0	7,403 12 0	5,150 0 0
	Saharunpore, ...	5,809 6 0	6,577 1 0	65,119 9 0	45,025 0 0
	Moozuffernuggur, ...	1,149 3 0	1,336 8 0	36,193 4 0	38,900 0 0
	Meerut, ...	2,246 13 0	2,451 8 0	71,9[illegible]5 12 0	76,079 1 0
	Boolundshuhur, ...	2,772 14 0	702 5 0	31,659 6 0	39,087 2 0
	Allygurh, ...	3,445 8 0	3,418 13 0	72,250 0 0	77,250 0 0
	Total, ...	15,936 4 0	16,186 3 0	2,84,621 11 0	2,81,491 3 0
Agra.	Muttra, ...	145 0 0	27 0 0	39,981 0 0	43,675 0
	Furruckabad, ...	7,808 11 0	2,005 0 0	86,696 2 0	80,319 12 0
	Mynpoory, ...	7,725 11 0	6,707 15 0	39,705 0 0	40,800 8 0
	Agra, ...	2,903 5 0	3,328 14 0	76,250 4 0	74,214 11 0
	Etawah, ...	1,641 0 0	2,011 15 0	22,292 7 0	22,947 3 0
	Etah, ...	0 0 0	...	47,570 4 0	51,317 14 0
	Total, ...	20,223 11 0	14,080 12 0	3,12,495 1 0	3,13,275 0 0
Rohilkhund.	Bijnour,...	8,162 11 0	5,199 7 0	25,009 10 0	24,914 4 0
	Moradabad, ...	223 12 0	207 10 0	86,015 0 0	83,207 6 0
	Budaon,...	13,358 11 0	9,079 7 0	68,225 0 0	65,293 12 0
	Bareilly, ...	1,308 9 0	1,639 13 0	1,48,841 15 0	1,36,590 0 0
	Shahjehanpore, ...	154 6 0	194 2 0	54,750 0 0	56,050 0 0
	Total, ...	23,208 1 0	16,320 7 0	3,82,841 9 0	1,46,055 6 0
Allahabad.	Cawnpore, ...	12,891 11 0	6,502 6 0	49,003 0 0	49,459 0 0
	Futtehpore, ...	1,160 2 0	1,357 12 0	22,895 5 0	21,608 8 0
	Banda, ...	1,859 10 0	2,290 0 0	20,482 2 0	20,205 7 0
	Allahabad, ...	2,729 7 0	3,296 14 0	91,262 6 0	86,108 12 0
	Humeerpore, ...	6,517 7 0	2,531 2 0	8,937 9 0	11,612 8 0
	Jounpore, ...	7,032 6 0	1,016 10 0	48,252 8 0	37,666 0 0
	Total, ...	32,190 11 0	16,994 12 0	2,35,832 14 0	2,26,680 3 0
Benares.	Goruckpore, ...	...	...	1,07,938 0 0	67,417 15 0
	Bustee, ...	...	185 8 0	42,713 0 0	28,977 1 0
	Azimgurh, ...	3,806 5 0	7,410 6 0	54,300 0 0	52,850 0 0
	Mirzapore, ...	411 10 0	1,042 8 0	46,928 10 0	48,062 1 0
	Benares, ...	...	...	46,784 12 0	46,432 11 0
	Ghazeepore, ...	...	233 3 0	1,31,705 3 0	89,221 7 0
	Total, ...	4,217 15 0	8,871 9 0	4,30,369 9 0	3,32,961 3 0
Jhansie.	Jaloun, ...	6,571 2 0	3,144 3 0	17,700 0 0	16,700 0 0
	Jhansie, ...	...	...	21,871 2 0	18,820 8 0
	Lullutpore, ...	475 12 0	968 14 0	4,156 10 0	3,245 4 0
	Total, ...	7,046 14 0	8,871 9 0	43,727 12 0	38,765 12 0
Kumaon.	Kumaon, ...	3,815 8 0	2,242 1 0	18,825 14 0	19,599 4 0
	Gurhwal, ...	497 4 0	357 14 0	6,521 8 0	7,059 4 0
	Total, ...	4,312 12 0	2,599 15 0	25,347 6 0	26,658 8 0
Ajmere.	Ajmere, ...	830 12 0	431 5 0	33,202 0 0	35,854 4 0
	GRAND TOTAL, ...	1,07,267 0 0	79,598 0 0	17,48,437 14 0	16,21,741 7 0

STAMP OFFICE, NORTH-WESTERN PROVINCES:
Allahabad, the 16th June, 1871.

DIX D.

under the Court Fees Act in the North-Western Provinces for the year 1870-71.

Total Discount paid to				
Ex-officio Vendors.		Licensed Vendors.		Remarks.
1869-70.	1870-71.	1869-70.	1870-71.	
Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	
10 4 0	34 0 0	356 0 0	258 12 0	
89 8 6	128 4 6	3,209 0 10	2,597 11 3	
22 14 2	26 0 9	2,007 1 5	2,160 8 0	
44 15 7	49 1 3	3,964 11 2	4,314 5 4	
2 14 6	9 11 1	1,773 10 3	2,244 10 3	
68 14 6	66 6 9	4,011 0 0	4,321 0 0	
239 7 3	313 8 4	15,321 7 8	15,806 14 10	
...	...	2,224 5 0	2,453 15 0	
34 15 10	30 9 6	4,728 8 3	4,644 1 11	
154 5 2	133 3 0	2,237 5 5	2,329 8 0	
57 5 2	66 8 8	4,213 3 4	4,143 6 10	
32 12 11	40 2 8	1,290 2 6	1,334 3 1	
...	...	2,255 13 6	2,648 4 0	
279 7 1	270 7 10	16,949 6 0	17,553 6 10	
83 11 3	102 13 7	1,424 14 1	1,435 15 1	
4 7 4	4 1 10	4,839 0 0	4,781 4 0	
85 12 10	92 10 11	3,908 8 0	3,788 2 0	
19 0 5	31 3 5	7,215 11 5	5,385 0 0	
3 1 1	3 13 10	3,051 0 0	3,187 0 0	
196 0 11	234 11 7	20,439 1 6	18,577 5 1	
135 12 6	118 2 9	2,730 6 8	2,786 15 9	
11 8 8	26 9 8	1,260 15 3	1,239 0 10	
37 2 10	45 12 9	1,175 12 2	1,158 5 8	
43 2 3	65 14 10	4,888 2 7	4,788 3 3	
130 4 4	50 9 11	522 10 5	665 5 1	
59 11 8	18 3 11	2,340 0 0	2,154 12 8	
417 10 3	325 5 10	12,917 15 1	12,792 11 3	
...	...	4,974 11 4	3,829 0 4	
...	3 11 8	2,587 8 2	1,619 9 10	
76 0 8	148 1 4	3,082 0 0	3,025 0 0	
4 9 9	19 7 11	2,525 12 5	2,636 13 4	
...	...	2,604 0 1	2,625 6 9	
...	3 11 2	6,412 8 3	5,032 5 1	
80 10 5	175 0 1	22,186 8 3	18,768 3 4	
33 12 9	33 2 9	1,016 0 0	978 0 0	
...	...	611 13 1	565 7 6	
4 14 5	13 3 5	209 7 1	188 7 3	
38 11 2	46 6 2	1,837 4 2	1,731 14 9	
18 13 3	26 15 3	1,035 7 8	1,132 11 4	
9 14 11	7 2 6	381 1 5	419 12 9	
28 12 2	34 1 9	1,416 9 1	1,552 8 1	
17 1 0	8 8 1	1,818 8 1	1,991 12 5	
1,297 12 3	1,408 1 8	92,836 11 10	88,774 12 7	

E. MACNAGHTEN,

Offg. Commissioner of Stamps, N.-W. P.

APPENDIX E.

Comparative Statement showing Gross Stamp Sales during the year 1868-69, 1869-70, *and* 1870-71.

Districts.	1868-69.	1869-70.	1870-71.	1870-71. General Stamp.	1870-71. Court Fees Stamp.
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Dehra Doon, ...	26,170 15 0	22,302 10 0	23,170 0 0	10,375 0 0	12,795 0 0
Saharunpore, ...	94,238 3 0	1,01,353 12 0	92,220 12 0	18,933 3 0	73,287 9 0
Moozuffernuggur, ...	62,202 8 0	73,218 1 0	64,970 4 0	17,711 12 0	47,258 8 0
Meerut, ...	1,47,436 14 0	1,78,853 4 0	1,52,344 12 0	35,491 3 0	1,16,853 9 0
Boolundshuhnr, ...	55,351 10 0	63,733 9 0	69,630 12 0	25,597 5 0	44,033 7 0
Allygurh, ...	1,60,039 2 0	1,77,410 9 0	1,69,040 4 0	38,746 7 0	1,30,293 13 0
Total, ...	5,45,439 4 0	6,16,871 13 0	5,71,376 12 0	1,46,854 14 0	4,24,521 14 0
Muttra, ...	66,630 8 0	77,203 4 0	70,747 6 0	21,658 10 0	49,088 12 0
Furruckabad, ...	1,43,272 14 0	5,12,449 13 0	1,34,607 13 0	32,267 13 0	1,02,340 0 0
Mynpooree, ...	79,034 13 0	87,057 14 0	77,884 14 0	12,460 13 0	65,424 1 0
Agra, ...	3,13,324 1 6	1,97,835 6 0	1,81,698 5 0	58,860 12 0	1,22,837 9 0
Etawah, ...	34,039 6 0	40,212 8 0	37,021 15 0	9,594 11 0	27,427 4 0
Etah, ...	80,685 11 0	67,256 0 0	66,374 6 0	14,869 12 0	51,504 10 0
Total, ...	7,16,987 5 6	6,22,014 13 0	5,68,334 11 0	1,49,712 7 0	4,18,622 4 0
Bijnour, ...	15,175 3 0	52,020 5 0	50,029 0 0	16,136 5 0	33,892 11 0
Moradabad, ...	1,56,011 1 0	1,74,661 12 0	1,60,434 12 0	44,959 6 0	1,15,475 6 0
Budaon, ...	98,554 3 0	1,05,538 13 0	97,715 10 0	21,268 11 0	76,446 15 0
Bareilly, ...	1,79,633 11 0	2,01,112 6 0	1,93,186 11 0	53,956 14 0	1,39,229 13 0
Shahjehanpore, ...	92,959 6 0	1,08,765 5 0	1,01,271 1 0	23,480 15 0	77,790 2 0
Total, ...	5,78,333 8 0	6,42,098 9 0	6,02,637 2 0	1,59,802 3 0	4,42,834 15 0
Cawnpore, ...	1,50,410 0 0	1,50,145 6 0	1,42,506 4 0	44,205 3 0	98,601 1 0
Futtehpore, ...	38,938 1 0	46,040 8 0	44,306 13 0	8,068 13 0	36,238 0 0
Banda, ...	34,398 2 0	36,457 13 0	34,432 5 0	9,318 3 0	25,114 2 0
Allahabad, ...	1,92,933 11 0	3,00,231 1 0	2,78,146 5 0	38,770 2 0	2,39,376 3 0
Humeerpore, ...	25,139 0 0	27,699 7 0	25,071 12 0	7,649 14 0	17,421 14 0
Jounpore, ...	70,602 2 0	83,551 11 0	70,932 11 0	17,123 6 0	53,809 5 0
Total, ...	5,12,429 0 0	6,44,125 14 0	5,95,696 2 0	1,25,135 9 0	4,70,560 9 0
Goruckpore, ...	1,23,289 8 0	1,36,110 13 0	1,30,990 9 0	32,890 2 0	98,100 7 0
Azimgurh, ...	1,04,369 13 0	64,071 10 0	96,824 12 0	20,546 7 0	76,278 5 0
Bustee, ...	51,591 3 0	1,11,003 4 0	52,330 12 0	18,906 9 0	33,424 3 0
Mirzapore, ...	1,42,641 11 0	1,26,736 3 0	1,18,727 5 0	38,616 12 0	80,110 9 0
Benares, ...	1,28,875 4 0	1,52,505 1 0	1,45,648 5 0	54,383 10 0	91,264 11 0
Ghazeepore, ...	1,72,597 6 0	1,82,800 14 0	1,69,847 1 0	43,176 15 0	1,26,670 2 0
Total, ...	7,23,364 13 0	7,73,227 13 0	7,14,368 12 0	2,08,520 7 0	5,05,848 5 0
Jaloun, ...	34,706 11 0	39,335 5 0	37,215 11 9	10,664 11 0	26,551 0 9
Jhansie, ...	27,709 3 0	29,503 5 0	25,533 10 0	6,626 14 0	18,906 12 0
Lullutpore, ...	6,888 6 0	8,054 10 0	6,371 8 0	1,618 14 0	4,752 10 0
Total, ...	69,304 4 0	76,893 4 0	69,120 13 9	18,910 7 0	50,210 6 9
Kumaon, ...	38,430 2 0	32,765 12 0	35,403 14 0	12,457 9 0	22,946 5 0
Gurhwal, ...	9,035 11 0	8,869 6 0	9,338 13 0	1,822 11 0	7,516 2 0
Total, ...	47,465 13 0	41,635 2 0	44,742 11 0	14,280 4 0	30,462 7 0
Ajmere, ...	1,03,852 3 0	1,16,909 7 0	1,00,377 11 0	42,733 10 0	57,644 1 0
Embossing Press, ...	27,160 6 0	22,541 5 0	13,336 10 0	10,167 1 0	3,169 9 0
Grand Total, ...	33,24,336 8 6	35,56,318 0 0	32,79,991 4 9	8,76,116 14 0	24,03,874 6 9

STAMP OFFICE, NORTH-WESTERN PROVINCES :
Allahabad, 16*th June,* 1871.

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX F.

Statement showing Gross Stamp Receipts of each month of four Financial years 1867-68, 1868-69, 1869-70, 1870-71.

Months.	1867-68.	1868-69.	1869-70.	1870-71.	1870-71. General Stamp.	1870-71. Court Fees Stamps	
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	
April, ...	2,77,617 9 8	2,75,948 9 1	2,76,098 12 5	2,47,570 9 0	59,773 15 0	1,87,796 10 0	Of the recoveries in pauper suits 632-8-9 were erroneously credited by District Officers under the General Stamp Act, and 663-4-9 under the Court Fees Act. The total recoveries are 17,246-8-7,—deducting the amounts erroneously credited, the balance is 15,950-11-1, which added to 33,03,029-3-4, makes the grand total 33,18,979-14-5.
May, ...	2,13,463 11 4	2,44,256 7 5	3,54,522 15 4	2,85,986 14 0	75,382 1 3	2,10,604 12 9	
June, ...	2,89,835 8 0	3,48,183 9 5	3,50,998 1 4	3,42,287 1 3	1,01,994 2 3	2,40,292 15 0	
July, ...	3,29,090 7 5	3,39,889 14 4	3,69,405 11 6	3,56,598 7 11	1,02,374 2 11	2,54,224 5 0	
August, ...	3,14,942 12 9	2,68,591 5 7	3,24,098 0 3	3,34,025 1 11	85,958 1 11	2,48,067 0 0	
September, ...	2,73,605 1 1	2,34,903 12 2	3,61,879 6 11	2,68,916 3 11	66,749 15 11	2,02,166 4 0	
October, ...	1,18,367 2 6	2,23,354 4 9	1,29,060 11 9	1,23,016 2 8	41,976 2 8	81,040 0 0	
November, ...	2,80,063 9 0	3,01,805 6 9	2,59,367 3 3	2,86,610 15 3	71,375 12 3	2,15,235 3 0	
December, ...	2,46,772 0 8	2,71,043 4 9	2,38,348 7 11	2,29,936 15 7	59,260 5 7	1,70,676 10 0	
January, ...	3,05,323 7 8	2,88,904 4 6	3,12,526 0 4	3,10,780 11 11	83,209 5 11	2 27,571 6 0	
February, ...	2,63,074 7 3	2,43,321 5 5	3,10,611 13 5	2,47,439 3 1	64,275 4 4	1,83 163 14 9	
March, ...	2,96,161 6 3	3,00,304 7 8	2,85,044 5 5	2,69,860 12 10	86,162 1 10	1,83,698 11 0	
Total, ..	32,08,317 3 7	33,40,506 11 10	35,71,961 9 10	33,03,029 3 4	8,98,491 7 10	24,04,537 11 6	

STAMP OFFICE, N.-W. P.:
Allahabad, the 16th June, 1871.

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX G.

Abstract Statement of Progress made in asserting the Claims of Government in Pauper Suits, for the Official Year 1870-71, *in the North-Western Provinces.*

1	2	3	4	5	6	7	8
	Amount of Stamp Duties.						
Districts.	Balance at the close of the last year.	Amount since ascertained.	Total of columns 2 and 3.	Amount realized in the year.	Amount erased by balance. Commissioner's sanction during the year.	Total of columns 5 and 6.	Balance remaining due.
	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.	Rs. As. P.
Dehra Doon, ...	...	...	...	...	...	...	...
Saharunpore, ...	474 13 0	509 5 0	984 2 0	163 6 6	107 9 0	270 15 6	713 2 6
Moozuffernuggur,	1,144 11 0	714 6 9	1,859 1 9	375 7 0	83 2 0	458 9 0	1,400 8 9
Meerut, ...	2,766 15 0	2,140 0 0	4,906 15 0	691 11 0	1,426 0 0	2,117 11 0	2,789 4 0
Boolundshuhur,	968 7 0	496 0 9	1,464 7 9	837 15 0	187 4 9	1,025 3 9	439 4 0
Allygurh, ...	6,546 14 3	1,842 6 0	8,389 4 3	385 2 11	3,120 4 3	3,505 7 2	4,883 13 1
Muttra, ...	14,492 0 11	1,546 13 7	16,038 14 6	632 1 0	...	632 1 0	15,406 13 6
Furruckabad, ...	15,643 8 5	3,172 4 6	18,815 12 11	623 0 6	9,020 3 3	9,643 3 9	9,172 9 2
Mynpoory, ...	53 4 6	1,484 7 6	1,537 12 0	753 5 3	278 5 9	1,031 11 0	506 1 0
Agra, ...	20,597 14 6	553 15 0	21,151 13 6	1,172 10 9	666 1 0	1,838 11 9	19,313 1 9
Etawah, ...	...	267 1 0	267 1 0	97 14 0	82 8 0	180 6 0	86 11 0
Etah, ...	1,531 14 9	46 2 0	1,578 6 9	3 12 0	175 6 0	179 2 0	1,398 14 9
Bijnour, ...	...	359 3 0	359 3 0	246 14 0	...	246 14 0	112 5 0
Moradabad, ...	223 3 6	218 12 0	441 15 6	134 7 0	129 2 0	263 9 0	178 6 6
Budaon, ...	178 0 0	1,944 12 0	2,122 12 0	289 12 0	219 4 0	509 0 0	1,613 12 0
Bareilly, ...	3,948 7 3	5,362 7 0	9,310 14 3	3,048 6 6	3,578 1 3	6,626 7 9	2,684 6 6
Shahjehanpore, ...	1,496 3 9	2,730 4 6	4,226 8 3	1,019 1 3	982 14 0	2,001 15 3	2,224 9 0
Cawnpore, ...	612 5 0	96 0 0	708 5 0	154 1 6	...	154 1 6	554 3 6
Futtehpore, ...	1,313 5 6	833 1 6	2,146 7 0	301 0 3	...	301 0 3	1,845 6 9
Banda, ...	82 13 5	1 0 0	83 13 5	...	83 13 5	83 13 5	...
Allahabad, ...	1,615 5 7	8,843 0 0	10,458 5 7	639 11 7	9,818 10 0	10,458 5 7	...
Humeerpore, ...	101 8 0	...	101 8 0	101 8 0	...	101 8 0	...
Jounpore, ...	1,787 9 0	1,228 2 0	3,015 11 0	1,766 13 10	322 4 0	2,089 1 10	926 9 2
Goruckpore, ...	996 10 0	252 1 0	1,248 11 0	103 8 6	246 8 0	350 0 6	898 10 6
Azimgurh, ...	1,303 4 6	3,289 9 7	4,592 14 1	337 8 8	1,398 8 0	1,736 0 8	2,856 13 5
Bustee, ...	566 9 0	9 0 0	575 9 0	...	566 9 0	566 9 0	9 0 0
Mirzapore, ...	23,374 8 9	10,729 4 0	34,103 12 9	1,948 7 10	4,387 0 9	6,335 8 7	27,768 4 2
Benares, ...	7,355 8 6	3,043 1 0	10,398 9 6	465 7 6	4,008 8 0	4,473 15 6	5,924 10 0
Ghazeepore, ...	14,245 3 6	67 0 0	14,312 3 6	314 3 0	...	314 3 0	13,998 0 6
Jaloun, ...	69 9 6	19 8 0	89 1 6	44 9 0	34 9 6	79 2 6	9 15 0
Jhansie, ...	4,017 0 0	30 0 0	4,047 0 0	260 0 0	2,395 0 0	2,655 0 0	1,392 0 0
Lullutpore, ...	...	19 8 0	19 8 0	19 8 0	...	19 8 0	...
Kumaon, ...	...	...	...	...	...	...	...
Gurhwal, ...	...	...	...	...	...	...	...
Ajmere, ...	315 2 3	...	315 2 3	315 2 3	...	315 2 3	...
Total, ...	127,822 12 4	51,848 7 8	1,79,671 4 0	17,246 8 7	43,317 7 11	60,564 0 6	1,19,107 3 6

Stamp Office, N.-W. P.:
Allahabad, the 16*th June*, 1871.

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX H.

Comparative Statement of Prosecutions on account of Infringements of Stamps Law in the North-Western Provinces during the years 1869-70 *and* 1870-71.

1.		2.			3.			
		Number of Prosecutions during 1869-70.			*Number of Prosecutions during* 1870-71.			Remarks.
Divisions.	Districts.	Convicted.	Acquitted.	Total.	Convicted.	Acquitted.	Total.	
Meerut.	Dehra Doon, ...	...	...	...	1	...	1	1 case, 2 persons.
	Saharunpore, ...	107	2	109	4	...	4	
	Mozuffernuggur, ...	6	...	6	...	...	...	
	Meerut, ...	3	...	3	2	...	2	
	Boolundshuhur, ...	4	1	5	2	...	2	
	Allygurh, ...	...	...	...	...	...	...	
Agra.	Muttra, ...	7	...	7	...	...	...	
	Furruckabad, ...	2	1	3	4	...	4	
	Mynpoory,...	9	...	9	1	...	1	1 case, 2 persons.
	Agra, ...	...	...	...	...	...	...	
	Etawah, ...	2	...	2	1	...	1	
	Etah, ...	3	...	3	1	...	1	1 case, 5 persons.
Rohilkund.	Bijnour, ...	2	...	2	...	...	...	
	Moradabad, ...	...	...	...	3	...	3	3 cases, 4 persons.
	Budaon, ...	...	...	...	...	...	...	
	Bareilly, ...	3	1	4	...	...	...	
	Shahjehanpore, ...	...	...	...	8	1	9	8 cases, 16 persons.
Allahabad.	Cawnpore, ...	...	...	...	1	...	1	1 case, 2 persons.
	Futtehpore, ...	...	...	...	1	...	1	
	Banda, ...	8	6	14	7	...	7	7 cases, 16 persons.
	Allahabad,...	4	3	7	1	...	1	
	Humeerpore, ...	1	...	1	4	...	4	
	Jounpore, ...	1	...	1	1	...	1	
Benares.	Goruckpore, ...	3	1	4	...	...	...	
	Azimgurh,...	6	...	6	2	...	2	
	Bustee, ...	2	...	2	...	...	...	
	Mirzapore,...	...	...	...	1	...	...	1 case, 6 persons.
	Benares, ...	8	...	8	1	...	1	
	Ghazeepore, ...	3	2	5	6	2	8	6 cases, 7 persons.
Jhansie.	Jaloun, ...	5	...	5	26	1	27	26 cases, 30 persons. The same individual was defendant in 20 of the cases.
	Jhansie, ...	1	...	1	1	...	1	
	Lullutpore, ...	...	...	...	...	...	...	
Kumaon.	Kumaon, ...	10	...	10	...	...	...	
	Gurhwal, ...	5	...	5	...	...	...	
Ajmere.	Ajmere, ...	17	1	18	7	...	7	7 cases, 24 persons.
Cantonments.	Roorkee, ...	2	1	3	...	...	...	
	Chukrata, ...	2	...	2	...	...	...	
	Meerut, ...	2	...	2	...	...	...	
	Bareilly, ...	3	...	3	...	...	...	
	Agra, ...	...	...	...	...	...	...	
	Allahabad,...	...	...	...	...	...	...	
	Cawnpore,...	...	...	...	...	...	...	
	Benares, ...	...	...	...	...	...	...	
	Jhansie, ...	...	...	...	...	...	...	
	Nusseerabad, ...	...	...	...	1	...	1	
	GRAND TOTAL, ...	231	19	250	87	4	91	

STAMP OFFICE, N.-W. P. :
Allahabad, the 16*th June,* 1671.

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX I.

Comparative Statement of Papers Stamped at the Embossing Press at Allahabad during the year 1870-71.

Districts.	Description and Number of Papers Stamped.								Total number of Papers Stamped.		Total value of Papers Stamped.	
	Commercial and Banking Forms.		Unstamped or Insufficiently Stamped Deeds, Instruments, or Writings, stamped under Sections 15 and 17 of Act X. of 1862.		Deeds for which Adjudication Fees have been paid under Section 19 of Act X. of 1862.		Papers supplied for renewal of spoiled or damaged Stamp Paper on which Stamps have been impressed under Section 4 of Act X. of 1862.					
	1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.	1869-70	1870-71.	1869-70.	1870-71.
											Rs. As. P.	Rs. As. P.
Allahabad, ...	63,024	49,118	4	...	...	...	...	...	63,028	49,118	22,351 5 0	13,336 10 0
Agra, ...	...	...	24	...	...	...	...	...	24	...	24 3 0	...
Allygurh, ...	1	...	19	...	...	...	...	...	20	...	11 8 0	...
Azimgurh, ...	...	...	4	...	...	...	...	...	4	...	5 2 0	...
Ajmere, ...	...	...	...	...	...	...	...	...	...	...	...	...
Boolundshuhur,	...	...	...		...	...	...	...	...	...	...	...
Bustee, ...	...	...	31	1	...	...	...	...	31	1	138 8 0	2 0 0
Budaon, ...	...	...	...	...	...	...	...	...	...	...	...	...
Banda, ...	...	...	47	...	...	...	...	...	47	...	15 11 0	...
Bareilly, ...	...	...	5	2	...	...	...	...	5	2	9 4 0	2 0 0
Benares, ...	...	...	1	...	...	...	...	...	1	...	0 1 0	...
Bijnour, ...	...	...	11	2	...	...	...	...	11	2	16 15 0	1 0 0
Cawnpore, ...	...	...	1	...	...	...	...	...	1	...	2 0 0	...
Dehra Doon, ...	1,484	1,754	...	...	...	...	...	...	1,484	1,754	97" 12 0	645 15 0
Etawah, ...	...	...	4	...	...	...	...	...	4	...	1 9 0	...
Etah, ...	...	...	...	...	...	...	...	...	...	...	...	...
Furruckabad, ...	...	...	19	...	...	...	...	...	19	...	7 6 0	...
Futtehpore, ...	...	...	9	1	...	...	...	...	9	1	2 8 0	2 0 0
Ghazeepore, ...	...	334	5	...	...	...	...	...	5	334	1 7 0	1,000 0 0
Goruckpore, ...	209	...	5	...	...	...	...	...	214	...	367 14 0	...
Gurhwal, ...	...	...	...	...	...	...	...	...	...	...	...	...
Humeerpore, ...	1	...	27	16	...	...	...	...	28	16	30 6 0	4 8 0
Jaloun, ...	...	...	...	...	...	...	...	...	...	...	...	...
Jounpore, ...	...	...	14	...	...	...	...	...	14	...	5 8 0	...
Kumaon, ...	...	...	1	...	...	...	...	...	1	...	0 8 0	...
Lullutpore, ...	2	...	1	...	...	...	...	...	3	...	15 4 0	...
Meerut, ...	...	...	4	...	...	...	...	...	4	...	1 3 0	...
Mynpoory, ...	...	...	...	...	...	...	...	...	...	...	...	...
Moozuffernuggur,	4	...	26	7	...	...	...	...	30	7	21 7 0	3 13 0
Mirzapore, ...	...	...	8	...	...	...	...	...	8	...	3 4 0	...
Moradabad, ...	...	...	8	...	...	...	...	...	8	...	2 0 0	...
Muttra, ...	...	...	14	...	...	...	...	...	14	...	21 15 0	...
Shahjehanpore, ...	...	...	5	...	...	...	...	...	5	...	1 5 0	...
Saharunpore, ...	...	...	...	...	...	...	...	...	...	...	...	...
Total, ...	64,725	51,206	297	29	...	...	...	...	65,022	51,235	24,035 13 0	14,997 14 0

STAMP OFFICE, NORTH-WESTERN PROVINCES :
Allahabad, the 16*th June*, 1871.

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX J.

Comparative Statement of Non-official Vendors in the North-Western Provinces for official years 1869-70 *and* 1870-71.

Divisions.	Districts.	Number of Vendors, 1869-70.	Number of Vendors, 1870-71.
Meerut, ...	Dehra Doon, ...	6	7
	Saharunpore,...	21	16
	Moozuffernuggur, ...	32	27
	Meerut, ...	52	51
	Boolundshuhur, ...	29	40
	Allygurh, ...	44	41
Agra, ...	Muttra, ...	35	31
	Furruckabad, ...	78	57
	Mynpoory, ...	27	32
	Agra, ...	44	41
	Etawah, ...	23	22
	Etah, ...	50	42
Rohilkhund, ...	Bijnour, ...	28	18
	Moradabad, ...	74	90
	Budaon, ...	41	42
	Bareilly, ...	57	59
	Shahjehanpore, ...	60	50
Allahabad, ...	Cawnpore, ...	23	25
	Futtehpore, ...	16	16
	Banda, ...	12	13
	Allahabad, ...	30	21
	Humeerpore, ...	8	9
	Jounpore, ...	41	44
Benares, ...	Goruckpore, ...	33	32
	Azimgurh, ...	39	31
	Bustee, ...	18	18
	Mirzapore, ...	29	29
	Benares, ...	24	22
	Ghazeepore, ...	56	66
Jhansie, ...	Jaloun, ...	17	16
	Jhansie, ...	12	11
	Lullutpore, ...	3	3
Kumaon, ...	Kumaon, ...	19	16
	Gurhwal, ...	3	3
Ajmere, ...	Ajmere, ...	40	49
	Total, ...	1,114	1,090

STAMP OFFICE, N.-W. PROVINCES:
Allahabad, the 16th *June,* 1871.

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

Detailed Statement of Sale of Stamps in the N.-W. Provinces for 1870-71.

Adhesive Stamps.

Value of Stamps.	Amount.
½ Anna, ...	287 0 0
1 „ ...	35,517 4 0
2 „ ...	14 12 0
3 „ ...	314 1 0
4 „ ...	10 0 0
6 „ ...	495 2 0
8 „ ...	53 0 0
12 „ ...	950 4 0
1 Rupee, ...	49 0 0
1½ „ ...	988 12 0
2 Rupees,...	40 0 0
3 „ ...	210 0 0
Total, ...	38,929 3 0

Share transfer Stamps.

Value of Stamps.	Amount.
1 Anna, ...	1 0 0
4 „ ...	95 12 0
8 „ ...	85 0 0
12 „ ...	99 6 0
1 Rupee, ...	173 0 0
1¼ „ ...	142 8 0
2½ Rupees,...	222 8 0
3¾ „ ...	13 0 0
5 „ ...	35 0 0
6¼ „ ...	6 4 0
Total, ...	873 6 0

Bill of Exchange and Hoondees.

Value of Stamps.	Amount.
1 Anna, ...	5,624 14 0
2 „ ...	2,147 6 0
3 „ ...	7,359 12 0
4 „ ...	415 4 0
5 „ ...	2,020 0 0
6 „ ...	16,094 10 0
8 „ ...	313 0 0
9 „ ...	5,568 12 0
12 „ ...	27,404 4 0
15 „ ...	4,528 2 0
1 Rupee, ...	29 0 0
1½ „ ...	35,011 8 0
2 Rupees,...	8 0 0
3 „ ...	9,300 0 0
4 „ ...	12 0 0
4½ „ ...	45 0 0
5 „ ...	5,736 0 0
9 „ ...	90 0 0
12 „ ...	3,084 0 0
15 „ ...	60 0 0
18 „ ...	126 0 0
24 „ ...	192 0 0
Total, ...	1,25,169 8 0

Custom Stamps.

Value of Stamps.	Amount.
1 Anna, ...	4 12 0

Pleader's Certificate.

Value of Stamps.	Amount.
D 5 Rupees,	550 0 0
G 8 „ ...	1,808 0 0
C 15 „ ...	1,320 0 0
F 16 „ ...	1,344 0 0
B 25 „ ...	6,050 0 0
Total, ...	11,072 0 0

Revenue Agent Stamp.

Value of Stamps.	Amount.
5 Rupees,...	1,225 0 0
8 „ ...	248 0 0
10 „ ...	80 0 0
15 „ ...	30 0 0
Total, ...	1,583 0 0

Arms Licenses.

Value of Stamps.	Amount.
10 Rupees,...	1,020 0 0

Sulphur Licenses.

Value of Stamps.	Amount.
10 Rupees,...	2,200 0 0

Tulbana Stamps.

Value of Stamps.	Amount.
3 Annas, ...	271 14 0
6 „ ...	740 4 0
9 „ ...	748 2 0
Total, ...	1,760 4 0

Non-Judicial Stamps.

Value of Stamps.	Amount.
1 Anna, ...	2,208 8 0
2 Annas, ...	48,339 0 0
4 „ ...	57,710 12 0
8 „ ...	95,268 0 0
12 „ ...	81 0 0
1 Rupee, ...	75,230 0 0
1½ „ ...	8,857 8 0
2 Rupees,...	44,314 0 0
2½ „ ...	8,122 8 0
3 „ ...	16,701 0 0
3½ „ ...	4,441 8 0
4 „ ...	31,232 0 0
4½ „ ...	1,575 0 0
5 „ ...	22,410 0 0
6½ „ ...	13,188 0 0
7 „ ...	5,873 0 0
7½ „ ...	6,705 0 0
8 „ ...	35,080 0 0
9 „ ...	3,798 0 0
10 „ ...	23,670 0 0
12 „ ...	1,740 0 0
12½ „ ...	3,437 8 0
15 „ ...	25,470 0 0
16 „ ...	14,432 0 0
17 „ ...	204 0 0
17½ „ ...	2,030 0 0
20 „ ...	19,600 0 0
21 „ ...	42 0 0
22½ „ ...	1,395 0 0
24 „ ...	600 0 0
25 „ ...	13,250 0 0
27½ „ ...	935 0 0
30 „ ...	9,360 0 0
32 „ ...	736 0 0
32½ „ ...	650 0 0
35 „ ...	5,810 0 0
37½ „ ...	750 0 0
40 „ ...	10,720 0 0
42½ „ ...	637 8 0
45 „ ...	3,870 0 0
47½ „ ...	95 0 0
48 „ ...	336 0 0
50 „ ...	6,200 0 0
52½ „ ...	420 0 0
55 „ ...	3,135 0 0
57½ „ ...	230 0 0
60 „ ...	4,920 0 0
62½ „ ...	1,187 8 0
65 „ ...	2,080 0 0
67½ „ ...	202 8 0
70 Rupees,	3,150 0 0
72½ „ ...	72 8 0
75 „ ...	2,275 0 0
77½ „ ...	155 0 0
80 „ ...	3,120 0 0
82½ „ ...	165 0 0
86 „ ...	680 0 0
87½ „ ...	525 0 0
90 „ ...	2,070 0 0
92½ „ ...	555 0 0
95 „ ...	950 0 0
97½ „ ...	487 8 0
100 „ ...	10,700 0 0
110 „ ...	110 0 0
115 „ ...	115 0 0
120 „ ...	240 0 0
125 „ ...	5,500 0 0
130 „ ...	130 0 0
150 „ ...	5,850 0 0
160 „ ...	160 0 0
180 „ ...	180 0 0
200 „ ...	4,200 0 0
300 „ ...	2,400 0 0
400 „ ...	400 0 0
500 „ ...	1,000 0 0
700 „ ...	2,800 0 0
1,000 „ ...	1,000 0 0
2,000 „ ...	4,000 0 0
Total, ...	6,92,269 12 0

Court Fees Adhesive Stamps.

Value of Stamps.	Amount.
1 Anna, ...	1,199 0 0
2 Annas,...	6,378 4 0
3 „ ...	17 4 0
4 „ ...	11,076 4 0
6 „ ...	7,209 0 0
8 „ ...	14,781 0 0
12 „ ...	6,321 12 0
Total, ...	46,982 8 0

Judicial Stamps.

Value of Stamps.	Amount.
1 Anna, ...	45,282 13 0
2 Annas,...	1,314 2 0
4 „ ...	10,566 0 0
6 „ ...	5,029 2 0
8 „ ...	7,80,398 0 0
12 „ ...	8,311 8 0
1 Rupee,...	1 05,778 0 0
1½ „ ...	37,470 0 0
2 Rupees,	44,584 0 0
2½ „ ...	21,850 0 0
3 „ ...	34,707 0 0
3½ „ ...	21,836 8 0
4 „ ...	25,756 0 0
4½ „ ...	26,397 0 0
5 „ ...	25 925 0 0
5½ „ ...	14,085 8 0
6 „ ...	28,596 0 0
6½ „ ...	12,402 0 0
7 „ ...	18,233 0 0
7½ „ ...	23,077 8 0
8 „ ...	33,064 0 0
8½ „ ...	3,068 8 0
9 „ ...	18,783 0 0
9½ „ ...	8,578 8 0
10 „ ...	25,720 0 0
11 „ ...	17,952 0 0
12 „ ...	23,028 0 0
12½ „ ...	537 8 0
13 „ ...	14,248 0 0
14 „ ...	13,202 0 0
15 „ ...	31,215 0 0
16 „ ...	15,424 0 0
17 „ ...	11,356 0 0

Detailed Statement of Sale of Stamps in the N.-W. P. for 1870-71.—(Concluded.)

Value of Stamps.	Amount.	Value of Stamps.	Amount.	Value of Stamps.	Amount.
Judicial Stamps.—(Concluded.)		60 Rupees,	11,040 0 0	130 Rupees,	5,980 0 0
		61 „ ...	2,318 0 0	135 „ ...	8,370 0 0
18 Rupees,	7,830 0 0	62 „ ...	2,294 0 0	140 „ ...	5,180 0 0
19 „ ...	9,728 0 0	62½ „ ...	250 0 0	145 „ ...	5,510 0 0
20 „ ...	15,980 0 0	63 „ ...	3,591 0 0	150 „ ...	13,950 0 0
21 „ ...	12,810 0 0	64 „ ...	3,136 0 0	155 „ ...	6,045 0 0
22 „ ...	15,158 0 0	65 „ ...	2,990 0 0	160 „ ...	6,080 0 0
22½ „ ...	112 8 0	66 „ ...	3,630 0 0	165 „ ...	4,455 0 0
23 „ ...	10,235 0 0	67 „ ...	2,948 0 0	170 „ ...	5,270 0 0
24 „ ...	18,624 0 0	67½ „ ...	...	175 „ ...	9,100 0 0
25 „ ...	12,450 0 0	68 „ ...	2,176 0 0	180 „ ...	3,960 0 0
26 „ ...	5,460 0 0	69 „ ...	2,484 0 0	185 „ ...	5,180 0 0
27 „ ...	7,668 0 0	70 „ ...	5,390 0 0	190 „ ...	3,420 0 0
27½ „ ...	110 0 0	71 „ ...	1,562 0 0	195 „ ...	2,925 0 0
28 „ ...	5,432 0 0	72 „ ...	2,016 0 0	200 „ ...	14,400 0 0
29 „ ...	4,350 0 0	73 „ ...	2,409 0 0	205 „ ...	5,740 0 0
30 „ ...	17,430 0 0	74 „ ...	2,072 0 0	210 „ ...	2,520 0 0
31 „ ...	4,371 0 0	75 „ ...	14,100 0 0	215 „ ...	4,085 0 0
32 „ ...	7,104 0 0	76 „ ...	760 0 0	220 „ ...	2,640 0 0
33 „ ...	6,237 0 0	77 „ ...	770 0 0	225 „ ...	3,375 0 6
34 „ ...	4,692 0 0	78 „ ...	1,326 0 0	230 „ ...	4,140 0 0
35 „ ...	9,765 0 0	79 „ ...	3,160 0 0	235 „ ...	3,055 0 0
36 „ ...	6,768 0 0	80 „ ...	19,680 0 0	240 „ ...	2,400 0 0
37 „ ...	5,957 0 0	81 „ ...	1,053 0 0	245 „ ...	1,470 0 0
37½ „ ...	2,737 8 0	82 „ ...	656 0 0	250 „ ...	11,750 0 0
38 „ ...	4,446 0 0	83 „ ...	996 0 0	255 „ ...	2,550 0 0
39 „ ...	6,123 0 0	84 „ ...	1,932 0 0	260 „ ...	1,560 0 0
40 „ ...	10,520 0 0	85 „ ...	14,110 0 0	265 „ ...	2,385 0 0
41 „ ...	3,690 0 0	86 „ ...	430 0 0	270 „ ...	2,430 0 0
42 „ ...	5,712 0 0	87 „ ...	261 0 0	275 „ ...	4,675 0 0
42½ „ ...	85 0 0	87½ „ ...	262 8 0	280 „ ...	560 0 0
43 „ ...	2,752 0 0	88 „ ...	704 0 0	285 „ ...	6,270 0 0
44 „ ...	2,832 0 0	89 „ ...	2,759 0 0	290 „ ...	2,030 0 0
45 „ ...	11,115 0 0	90 „ ...	11,700 0 0	295 „ ...	7,080 0 0
46 „ ...	3,956 0 0	91 „ ...	182 0 0	300 „ ...	18,900 0 0
47 „ ...	3,243 0 0	92 „ ...	276 0 0	350 „ ...	12,950 0 0
48 „ ...	5,904 0 0	93 „ ...	279 0 0	400 „ ...	21,600 0 0
49 „ ...	2,450 0 0	94 „ ...	1,222 0 0	450 „ ...	1,350 0 0
50 „ ...	14,350 0 0	95 „ ...	9,310 0 0	500 „ ...	24,500 0 0
51 „ ...	3,774 0 0	96 „ ...	1,056 0 0	600 „ ...	15,600 0 0
52 „ ...	5,252 0 0	97 „ ...	582 0 0	700 „ ...	25,200 0 0
52½ „ ...	525 0 0	98 „ ...	98 0 0	950 „ ...	950 0 0
53 „ ...	2,544 0 0	99 „ ...	990 0 0	1,000 „ ...	31,000 0 0
54 „ ...	4,158 0 0	100 „ ...	28,300 0 0	2,000 „ ...	12,000 0 0
55 „ ...	4,125 0 0	105 „ ...	11,235 0 0		
56 „ ...	2,688 0 0	110 „ ...	8,690 0 0		
57 „ ...	3,363 0 0	115 „ ...	9,890 0 0	Total, ...	23,60,670 1 0
58 „ ...	2,320 0 0	120 „ ...	6,600 0 0		
59 „ ...	1,593 0 0	125 „ ...	16,500 0 0	GRAND TOTAL,	32,80,774 2 0

STAMP OFFICE, N.-W. P.:
Allahabad, the 28th July, 1871.

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

No. 108A., dated Allahabad, the 15th May, 1871.

From—C. A. ELLIOTT, ESQ., *Offg. Secretary to Government, N.-W. Provinces,*
To—R. B. CHAPMAN, ESQ., *Secretary to Government of India, Financial Department.*

SEP. REV. DEPT. (STAMPS).

SIR,—With reference to paragraphs 2 and 5 of the Orders of His Excellency the Governor-General in Council on the Stamp Administration Report of the North-Western Provinces for 1869-70, communicated in your office letter No. 3726, dated the 16th December, 1870, I am directed to forward, for submission to His Excellency in Council, a copy of the papers marginally noted, on the subject of prosecutions for breaches of the Stamp Law.

Letter from Board of Revenue, North-Western Provinces, No. 74, dated the 3rd May, and enclosure.

2. I am to say that the Lieutenant-Governor concurs in the opinions expressed by the Commissioner of Stamps.

I have the honour to be,
SIR,
Your most obedient Servant,
C. A. ELLIOTT,
Offg. Secy to Govt, N.-W. Provinces.

No. 74, dated Allahabad, the 3rd May, 1871.

From—A. COLVIN, ESQ., *Secretary to the Board of Revenue, N.-W. Provinces,*
To—C. A. ELLIOTT, ESQ., *Offg. Secretary to the Government, N.-W. Provinces.*

SEPT. REVENUE

Present.
J. F. D. INGLIS, ESQ.

SIR,—Referring to the Orders of Government No. 290A., dated 31st December last, in the Separate Revenue Department, forwarding for report by the Commissioner of Stamps copy of the Orders of Government of India, in the Financial Department, I am directed to submit the accompanying letter from the Commissioner of Stamps, North-Western Provinces.

2. The Government of India, commenting on the Administration Report of the Stamp Department of the North-Western Provinces for the year 1869-70, observed the paucity of prosecutions on account of imperfectly-stamped documents, and remarked that these cannot always be imputed to negligence, and that unless Collectors are required to show how all cases sent up by the registering and other public officers are disposed of, and to furnish some narrative of the circumstances of such cases, the working of the law on this point cannot be properly tested.

3. The Commissioner now explains—

(*a*) That prosecutions are rare, because insufficiently-stamped or unstamped documents being invalid it is not the interest of persons to deceive.

(*b*) That, under Section 22, the Civil or Criminal Court in which a document is impounded is the Court which judges of the intention to defraud. In these cases the Collector has no discretion.

(*c*) That the majority of cases are those occurring in registration offices. In these it is most unlikely that parties should desire to defraud, as no one would knowingly present an imperfectly-stamped document to an officer whose special business it was to register.

4. The Commissioner of Stamps is of opinion that prosecutions, if anything, have been unduly swelled in number, and have not fallen below the mark.

5. No remarks seem needed on the report submitted by the Commissioner. But instructions might be issued through the Commissioner to District Officers requiring them to show separately, at the time they submit their annual reports, the prosecutions directed by Civil or Criminal Courts, and those instituted on the representation of registration or other offices. In the latter case, the number referred, the number of such cases in which prosecution was instituted, and the number of prosecutions which were successful, might be separately exhibited.

I have, &c.,
(Sd.) A. COLVIN,
Secretary.

No. 382, dated Allahabad, the 19th April, 1871.

From—E. MACNAGHTEN, ESQ., *Offg. Commissioner of Stamps, N.-W. Provinces,*
To—A. COLVIN, ESQ., *Secretary to the Board of Revenue, N.-W. Provinces.*

SIR,—I have the honour, in accordance with the instructions contained in the Secretary to Government's letter No. 290A., of the 31st December last, to your address, to report the result of my inquiries and observations as to the enforcement of those provisions of the General Stamp Act which impose criminal penalties for the execution, otherwise than sufficiently stamped, of those instruments for which a certain amount of stamp duty is described in the schedules annexed to that Act.

I am of opinion that there is no hesitation on the part of Collectors in instituting prosecutions when cases of wilful infringement of the provisions of the law are brought to their notice, and that a paucity of such prosecutions is mainly attributable to the character of the law, it falling within Bentham's designation of a "self-executing law." I refer to that chapter of Bentham's "Rationale of Reward" which treats of "the union of interest with duty and of self-executing laws." While his opinion, though somewhat hesitatingly expressed in the chapter, is adverse to the levy of stamp duty upon contracts and other documents, he observes that "payment is insured by the security it affords, and the danger with which the omission is accompanied," the words "security" and "danger" being used in the sentence relatively to the interests of those concerned in the transactions.

The Government of India, in the second paragraph of the Financial Under-Secretary's letter No. 3726 of the 16th December, 1870, to the Secretary to Government, North-Western Provinces, remark that the comments of the Board in paragraph 10 of their Secretary's letter submitting Mr. Johnston's report for 1869-70, "are scarcely calculated to promote the efficiency of the Stamp Revenue Administration," and those comments are unquestionably inconsistent with the views expressed by the Board in paragraphs 12 and 13 of their remarks on the report for 1867-68, and in paragraphs 15 to 18 of their remarks on that for 1868-69. I venture, however, to think that there is not any slackness on the part of Collectors in instituting prosecutions when there are grounds for supposing that the provisions of the Stamp Law have been intentionally evaded; and in support of the views enunciated by the Board in the paragraph to which exception has been taken by the Government of India, I would refer to Section 24 of the General Stamp Act, in which it is laid down that the Collector shall prosecute (by implication only) if it appear to him that there was "the intention of evading payment." The Legislature having enacted that "the intention" should be considered, I think that the introduction by the Board (although in a negative sense) of the somewhat trite legal maxim with respect to ignorance of the law was unfortunate.

Unstamped and insufficiently-stamped instruments are in nearly almost every case brought to light either through their being filed or exhibited in a Civil or Criminal Court, or through their being produced in a registration office or any public office other than a Civil or Criminal Court. Now, a Civil Court has, under Section 20 of the General Stamp Act, power to determine in such cases whether the omission to stamp or to sufficiently stamp an instrument was intentional or not, and if it decides that it was, can invalidate the instrument, and if a Civil or a Criminal Court impounds an instrument as intentionally executed on unstamped or insufficiently-stamped paper and forwards it to the Collector, he is bound, under Section 22 to accept the view of the impounding Court as to the intention of the executant or executants, and to prosecute him or them. On the other hand, if an instrument is impounded in a registration office, or in any public office other than a Civil or Criminal Court, it rests with the Collector to determine whether the procedure prescribed by Section 20 for Civil Courts should be adopted, or the executant be prosecuted.

By far the greater number of unstamped or insufficiently-stamped instruments brought to the notice of a Collector are those impounded by Registration Officers, and there can be no question that in such cases the intention to evade the law is wanting, as a person who presents to a Registering Officer (whose duty it is to see that instruments are properly stamped), an unstamped or insufficiently-stamped instrument is not likely, with a probability almost amounting to certainty of detection, to have wilfully transgressed the law. I have observed in my examination of records of cases of infringement of the Stamp Law that some officers make over to theMagisterial Department cases of the above nature in which the absence of intention to transgress is apparent, and I have lately drawn attention to the subject, and requested Collectors to dispose of such cases themselves.

I do not see what measures can be organized for the detection of wilful offenders against the provisions of the Stamp Law: such cases come to light either accidentally or through the agency of informers, and prosecutions must from the nature of the case be few and far between. The returns of such cases (found fault with though those returns have been as regards the number of entries) have been, I am convinced, improperly swelled in past years, and I fully expect that when only those cases are entered which are prosecutions for apparently wilful infringements of the law, the number will diminish, but as I have said above, I altogether deprecate the inference being drawn that the small number of prosecutions indicates that Collectors are lax in their duty. So far as is compatible with the numerous other calls they have upon them, I think that they do their best to enforce compliance with the law, and that they are not reluctant to prosecute offenders who wilfully disregard its provisions.

I have, &c.,

(Sd.) E. MACNAGHTEN,

Offg. Commr. of Stamps, N.-W. Provinces.

ORDERS OF GOVERNMENT.

No. 269A. OF 1871.

FROM

C. A. ELLIOTT, ESQ.,
Offg. Secretary to Government, N.-W. Provinces,

To

A. COLVIN, ESQ.,
Secretary, Board of Revenue, N.-W. Provinces.

DATED ALLAHABAD, THE 1ST DECEMBER, 1871.

SIR,

I AM directed to acknowledge the receipt of your letter No. 137A., dated 5th August, with which the Board submit the Report of the Administration of the Stamp Revenue during the year 1870-71.

Receipts of the year: Board's paras. 3 and 4, paras. 3 and 4 of Report.

2. The receipts of the year were Rs. 33,18,970, being Rs. 2,29,050 below the budget-estimate, and Rs. 2,72,280, or 7 per cent., below the receipts of 1869-70. The increase in the latter year was 8 per cent. on the year before it, so that the receipts have fallen to nearly their former figure. The receipts under the General Stamp Act were Rs. 9,15,105, or 9 per cent. less than the previous year, and under the Court Fees Act Rs. 24,03,874, or 6 per cent. less than in 1869-70.

Charges: Board's para. 5.

3. The charges have fallen from Rs. 2,19,196 in 1869-70 to Rs. 1,98,350 in 1870-71, being a decrease of nearly 10 per cent. Under the General Stamp Act there is a decrease of 6·8 per cent. (not an *increase* as stated in your 5th para.), and an apparent increase of 39·6 per cent. in those under the Court Fees Act. This is partly due to the separation of items falling under the different Acts in the statements submitted with this year's report, and partly to changes in the law. The nominal increase of court fee charges in 1870-71 is Rs. 37,330. But out of this Rs. 30,237-11-8 is due to refunds under Sections XIII., XIV., and XV. of the Act, which did not exist in the former law; while in last year's figures charges on account of spoilt stamps, stamps returned by the vendors, and contingencies, were lumped together for both Acts, and nothing is, accordingly, shown in this year's statements in Appendix B. for 1869-70 on account of them. These items aggregate Rs. 11,094-5-4 in 1870-71. Refunds of stamp-duty on plaints under Section 26 of the old law might, however, His Honor thinks, have been shown in Appendix B. of this year's report, these being clearly judicial or court fee charges. The proportion of the charges to the receipts was last year 6·1 per cent.: this year it is 5·9.

Cause of decrease under General Stamp Act: Board's para. 6, paras. 6 to 9 of Report.

4. The decrease in receipts under the General Stamp Act is attributed by Mr. Macnaghten to three causes: the favourable season, the lighter duty on bonds, mortgage-deeds, and conveyances for small amounts, and the operation of the income-tax in checking registration of instruments. The

first two causes are, no doubt, real, but the Lieutenant-Governor is not convinced of the operation of the third; it is, however, possible that it may have had some effect, and in future reports the Commissioner should be requested to investigate it more fully.

Increase in certain items under the General Stamp Act.

5. Besides the items shown in your 7th para., in which an increase in the vend of stamps under the General Stamp Act is apparent, there was also an increase in the receipts under the following heads:—

	1869-70.			1870-71.		
	Rs.	a.	p.	Rs.	a.	p.
Stamp-duties and penalties realized by Civil Courts under Section 20, ...	7,596	6	0	9,241	15	0
Ditto ditto by Collectors under Section 24,	2,008	3	8	4,076	1	2
Adjudications under Section 39, ...	1,487	2	8	2,668	5	4
Refund of cost of paper on stamps renewed, ...	190	13	4	3,223	8	5
Total, ...	11,282	9	8	19,708	13	11

The increase in the first two items is satisfactory, and testifies to greater vigilance on the part of the Courts. The increase in adjudications is, also, a favourable feature. But the last item is almost entirely composed of one entry of Rs. 3,035-11-0 in the Allygurh District: it appears improbable that so great a value *in paper* can have been really received, when in this district the value of the *stamps* refunded as damaged is only Rs. 3,004-11-0. I am to inquire whether there is not some mistake in this entry.

Decrease under Court Fees Act: para. 9 of Board's letter, para. 14 of Report.

6. The decrease in receipts under the Court Fees Act is due to the lower scale of fees chargeable under that Act as compared with the former law. This being the first year of the introduction of the Act, the impetus given to litigation by the lowering of the fee may not have had its full result; but the number of pieces sold has increased from 2,370,999 in 1869-70 to 2,607,697, or including adhesives to 2,779,519 in 1870-71. This shows a large increase in litigation, which is confirmed by the statements received from the High Court, and is a proof that the lowering of the fee has been beneficial in removing the incubus believed to have been imposed on legal remedies by the former heavy rates.

Recoveries in pauper suits: para. 10 of Board's letter.

7. The Lieutenant-Governor concurs with the Board in considering the progress made in recoveries in pauper suits unsatisfactory. I am, however, to observe that this is a branch of the stamp revenue over which the Commissioner has no control. The information with regard to the balances of past years, called for in the orders of Government on last year's report, should have been furnished by the Board; and the attention of Commissioners of Divisions should again be directed to the necessity of striking off as irrecoverable all balances that may really prove to be so.

8. His Honor does not clearly understand the intention of para. 13 of Mr. Macnaghten's report, regarding the stamp-duty on foreign bills. Mr. Macnaghten appears to be correct in his view that the law is satisfied when these bills are stamped with the requisite number (under Schedule I., Art. I.) of any kind of adhesive stamps coming under the Act. There does not seem to be any provision in the law by which the issue of a notification prescribing the use of special stamps for those documents is authorized, Section V. (*b*) only referring to impressed stamps. His Honor would be glad if the Board and Mr. Macnaghten would explain more clearly the nature of the notification which they consider necessary to meet the case.

Proper stamp for foreign bills: para. 8 of Board's letter, para. 13 of Report.

9. I am to point out that the form of the appendix given at page 36 of the report has been altered: in the last year's report, it showed the number of stamps sold, this year it shows the values; thus necessitating a conversion of values into numbers sold before any comparison can be instituted between the results of this year and last. I am to request that in future reports the original form of statement may be reverted to. The statement, it is observed, differs both in total amount and in details from the figures given in Appendices A. and B., the single exception being in the case of court fee adhesives. The following varieties of stamps which are shown in it do not appear to be included in Appendices A. and B.:—

Statement showing sales of each variety of stamps: para. 14 of Board's letter.

Customs Stamps.	Arms Licenses.
Pleaders' Certificates.	Sulphur Licenses.
Revenue Agents' Certificates.	Tulubana Stamps.

10. With reference to Mr. Macnaghten's remarks in para. 24 of his report regarding instruments impounded by registry officers, I am to say that His Honor does not think that the principle can be safely laid down in the general terms there given, that "there can be no intention to evade the law when the instrument is publicly presented to an officer whose duty it is to see that every instrument is properly stamped before he registers it." The publicity is no doubt a check to a certain extent; but by no means a perfect check. The presenters may count on want of care in the registering officers, and the very immunity and presumption of honesty supposed to result from the public presentation may lead to bare-faced endeavours to defraud the Government. The circumstances of each case should be fully investigated, and no necessary presumption of innocence allowed to interfere with due inquiry into the motives of the presenter.

Instruments impounded by registry officers.

11. His Honor agrees with the Board in their view of the intention of the Government of India in omitting from the Stamp Act any mention of imprisonment in default of payment of fine, this matter having already been regulated by a general Act, I. of 1868, on the subject of levy of fines.

Imprisonment in default of payment of fine under General Stamp Act: para. 16 of Board's letter, para. 19 of report.

12. Application will be made to the Legislative Department for the revision of the stamp-duty chargeable on deeds of gift of immovable property, and its assimilation to the *ad valorem* scale provided for conveyances. It was observed in the Registration Report for the past year that these transfers had considerably decreased in number, and the cause assigned by Mr. Macnaghten was the uniform duty of Rs. 16, which in the case of small transactions is prohibitory.

Stamp-duty on deeds of gift of immovable property: para. 17 of Board's letter, para. 21 of Report.

13. His Honor does not understand the remarks contained in Mr. Macnaghten's 25th para. with respect to criminal prosecutions for breaches of the Stamp Law. These remarks would seem to imply that in previous years the totals were swelled by the inclusion of other than "*bonâ fide* criminal prosecutions." The meaning of this expression is not apparent, and the Commissioner should have given some further explanation. It is observed that the number of prosecutions has fallen from 250 in 1869-70 to 91 in the past year—convictions being 231 in the former to 87 in the latter. In last year's report a much fuller detail was given of the circumstances of these cases, and His Honor is disappointed to find the subject dismissed so lightly. It is observed that no prosecutions took place this year in Moozuffernuggur, Allygurh, Muttra, Agra, Bijnour, Budaon, Bareilly, Goruckpore, Lullutpore, Kumaon, or Gurhwal. It is improbable that at such important centres of business and population as some of these districts contain, no attempt to defraud the Government should have required notice, and His Honor is inclined to believe that there was some laxity in the enforcement of the law. It is hoped that the issue of the circular lately approved by Government, directing Collectors to record and report to the Commissioner of Stamps their reasons in cases in which they abstain from prosecution, will have the effect of stimulating attention to this important detail of the administration of the stamp revenue.

Criminal prosecution for breaches of Stamp Law.

14. The report is deficient in two main points, both of which were to some extent supplied in last year's report:—

Defects in Commissioner's Report.

1*st*,—There is no discussion of the varying results offered by different districts, and no explanation given of their cause.

2*nd*,—There is no information given with respect to the *charges* of the Department: only receipts are noticed by the Commissioner.

15. Notwithstanding the general decrease in the sale of non-judicial stamps, some districts show an increase. In hoondee stamps there is an increase of nearly Rs. 6,000 at Agra, and minor increases in Boolundshuhur, Furruckabad, Etah, Bijnour, Cawnpore, Azimgurh, Jhansie, and Kumaon. In blue and black stamps there is an increase in Dehra, Bareilly (where it is over Rs. 3,000), Humeerpore, Goruckpore, and Kumaon. In the last district the increase is also more than Rs. 3,000.

Observations on results shown in different districts. Increase under the General Stamp Act.

16. In judicial stamps there is an increase of more than Rs. 6,000 in Boolundshuhur, of Rs. 2,700 in Etah, and in Azimgurh of the enormous sum of Rs. 32,000. Taken in

Increase under Court Fees Act.

connection with the general decrease in values and increased sale of pieces, these results demanded notice.

Miscellaneous receipts.

17. It is not understood what are included in the "miscellaneous receipts" shown in column 13 of Appendix A. : out of a total of Rs. 1,823, no less than Rs. 1,004 were received at Goruckpore, where last year nothing was credited to Government under this head.

Inquiry into variations enjoined.

18. A careful analysis and endeavour to probe the origin of these varying results might have brought to light some causes now hidden, and I am to request that Mr. Macnaghten may be instructed to give his best attention to this subject, both with reference to details and to general conclusions, in his next report.

Charges under the Acts. Discount.

19. Some of the charges have been noticed in para. 5 of your forwarding letter. The changes in the rules as to discount should, however, have been explained more fully. Under the General Stamp Act, although the sales diminished by more than a lakh of rupees, the discount paid actually increased by Rs. 26. Under the Court Fees Act, with Rs. 1,72,000 decrease in value, there was only Rs. 4,000 decrease in discount. In the Meerut Division, with Rs. 18,000 less in sales, discount *increased* by Rs. 560. In the Agra Division, with a decrease of Rs. 36,000 in sales, discount increased by Rs. 600. These increases in the rates should have been explained, and why they were considered necessary. Especially was this desirable in the case of judicial stamps ; there is no object in forcing the sale of these, and the Government of India have lately determined not to allow any discount on their sale.

Contingent charges.

20. The varying incidence of contingent charges was noticed in para. 9 of the orders on last year's report, and the Board were requested to look into the cause of the variations. The subject has, however, escaped the attention both of the Commissioner and Board. The total of these charges was last year Rs. 2,517 for both Acts. This year it is Rs. 2,199, *viz.*, Rs. 1,011-14-7 for the General Stamp, and Rs. 1,187-7-2 for the Court Fees Act. Of the General Stamp Act charges, Meerut takes Rs. 290 and Benares Rs. 385: Agra and Rohilkhund both sold more stamps than Meerut, yet their contingencies were only Rs. 62 and Rs. 73. Under the Court Fees Act Meerut spent Rs. 847 out of a total of Rs. 1,187, or more than two-thirds of the charges of the whole North-Western Provinces, notwithstanding that sales were lower than in the Benares, Allahabad, and Rohilkhund Divisions, where the contingencies were only Rs. 34, Rs. 34, and Rs. 123.

Result of Commissioner's tour, para: 18 of Board's letter.

21. The Lieutenant-Governor concurs with the Board in thinking that the Commissioner should give some account of the result of his tours, and the defects in the administration of the law noticed in the several districts visited by him; and I am to request that Mr. Macnaghten may be instructed accordingly.

22. With reference to your concluding paragraph, I am to say that Mr. Johnston's valuable services have already been repeatedly acknowledged by Government. I am to request that His Honor's thanks may be conveyed to Mr. Macnaghten for his efficient administration of the Department as that gentleman's successor.

Conclusion.

I have the honour to be,

SIR,

Your most obedient Servant,

C. A. ELLIOTT,

Offg. Secy. to Govt., N.-W. Provinces.

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ANNUAL REPORT

ON THE

ADMINISTRATION OF THE STAMP REVENUE

OF THE

NORTH-WESTERN PROVINCES,

FOR THE YEAR 1871-72.

Published by Authority.

ALLAHABAD:

PRINTED AT THE GOVERNMENT PRESS, NORTH-WESTERN PROVINCES.

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GOVERNMENT 1873 N.W.P.

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OF THE

ADMINISTRATION OF THE STAMP REVENUE

OF THE

NORTH-WESTERN PROVINCES,

For the Year 1871-72.

No. 223 OF 1872.

FROM

C. W. CARPENTER, ESQ.,
Offg. Secretary to the Board of Revenue, N.-W. Provinces,

To

C. A. ELLIOTT, ESQ.,
Secretary to Government, N.-W. Provinces.

DATED ALLAHABAD, THE 17TH OCTOBER, 1872.

SIR,

SEPARATE REV. DEPT.
Present:
H'BLE J. F. D. INGLIS, AND H. S. REID, ESQ.

I AM instructed by the Board of Revenue to forward the report by the Commissioner of Stamps on the Stamp Revenue Administration of these Provinces for the year 1871-72.

2. The *gross receipts* under (1) the General Stamp Act and (2) the Court Fees Act were Rs. 29,58,986-5-6, *viz.* :—

(1)	Rs.	7,96,357	13	6
(2)	„	21,62,628	8	0

The figures for 1870-71 were—

(1)	Rs.	8,71,488	7	5
(2)	„	23,46,230	5	9

3. The decrease under the General Stamp Act was Rs. 75,130-9-11, or 8·2 per cent., and, under the Court Fees Act, Rs. 1,83,601-13-9, or 7·6 per cent. below those for the preceding year.

The final Budget-estimate was as follows :—

General Stamp Act, ...	Rs.	8,85,000
Court Fees Act, ...	„	24,20,000
		33,05,000

The actual receipts fell 10·47 per cent. below this estimate.

4. The actual charges for 1871-72 stood at Rs. 99,646-0-2, against Rs. 1,71,000 in the estimate for that year, and Rs. 1,96,050-10-5 (Actuals) in 1870-71. The *net* receipts were in 1870-71 Rs. 30,21,676-14-9; 1871-72 Rs. 28,59,340-5-4.

The falling-off in the latter year, as compared with the former, being Rs. 1,62,336-9-5.

5. The decrease of Rs. 31,873-1-0 in receipts under the General Stamp Act is in (1) Foreign Bill Adhesive, Rs. 244-12-0, (2) Bills of Exchange or Hoondies, Rs. 37,850-4-0, and (3) Blue and Black Document Stamps Rs. 23,778-1-0; while the returns from (1) One-anna Receipt and Revenue Adhesives, and (2) Share-Transfer Adhesive gives an increase of Rs. 3,666-10-0 and Rs. 206-2-0.

6. The marked decrease in the sale-receipts from both judicial and non-judicial stamps in 1871-72, as compared with those of the preceding year, has been assigned by District Officers to various causes,—reduction in the rates of discount; good harvests rendering recourse to money-lenders less general; the indifferent sugar harvest of 1870 resulting in a larger number than usual of smaller suits for the recovery of advances; attendance of Zemindars on the Settlement Officers; reluctance to remit

through Native bankers owing to recent failures; growing circulation of Government Currency Notes; fewer advances having been made in 1871-72 by sugar-manufacturers, and fewer dealings in indigo, cotton, and other country products.

7. Mr. Macnaghten accounts partially for the diminished sale of foreign bill adhesive stamps by the removal of Ajmere from the North-Western Provinces' Government. He also explains that the returns under this head afford no certain indication of the extent to which the law is observed in respect of bills drawn out of British India, as the law allows the duty to be denoted by the requisite number of one-anna receipt revenue-adhesive stamps. It is possible that the non-purchase of "foreign bill adhesives" at Benares may be attributed to this cause. But in 1870-71 the sale under one-anna receipt, &c., amounts to Rs. 1,981, against Rs. 1,794 in 1871-72.

8. Mr. Macnaghten also notes his correction of the misconception which prevailed among the bankers of Shahjehanpore of the provision of the law relating to the stamps required on bills drawn on but payable out of British India. Of Rs. 626-14-0 realized by the sale of foreign bill adhesives, Furruckabad contributed Rs. 266-4-0, Agra Rs. 240-10-0, Dehra Rs. 57-8-0, Humeerpore Rs. 20-12-0, Allahabad Rs. 18-3-0, Shahjehanpore Rs. 17-0-0, and Mirzapore Rs. 6-9-0. The explanation of the falling-off in Bustee (from Rs. 280 to *nil*) will be submitted on its receipt from the Commissioner.

9. The largest falling-off in sales is under the head "Bills of Exchange and Hoondee Stamps." "It is almost universal" (the receipts being in excess of those of last year only in Moozuffernuggur, Etawah, Bustee, Jaloun, and Kumaon, the excess in those districts aggregating Rs. 690-9-0), and is "especially marked (Mr. Macnaghten observes) in terms of considerable commercial importance, as Agra (1870-71 Rs. 26,238, 1871-72 Rs. 9,998-3-0) and Benares (1870-71 Rs. 18,875-14-0, 1871-72 Rs. 11,004-3-0). The diminished sale is owing to the increased facilities afforded in the year under report for the encashment of Government Currency Notes." The increased receipts in Jaloun (Rs. 349-6-0) is attributed by the Commissioner of Stamps to the more extensive grain-traffic of 1871-72, and in Kumaon (Rs. 221-6-0) to the brisker trade in borax.

10. Bonds, Mortgages, and Conveyances are executed on blue and black document stamps. The sale of such stamps, as compared with that of the preceding year, fell off by Rs. 23,778-1-0, or 3·5 per cent. In 1869-70 and 1870-71, the receipts were Rs. 7,64,443-1-0, and Rs. 6,75,269-14-0. Mr. Macnaghten attributed the falling-off (of almost one lakh, not as Mr. Macnaghten has, of upwards of a lakh of rupees) in 1870-71 to the fact that 1870-71 was—"as compared with 1869-70—a year of plenty and agricultural prosperity. His position was accepted by the Government, North-Western Provinces, but challenged by the Government of India, and the Government, North-Western Provinces, directed the Commissioner's special attention to the subject. Mr. Macnaghten refers in para. 23 *et seq.* to the result of his enquiries, and quotes in para. 26 the conclusion to which the Board arrived in reviewing his special report on the subject,—*viz.*, that in indigo, cotton, and sugarcane-growing districts, the decrease in the sale of stamps may be partly attributed to the general slackness of the trade in agricultural products, and to fewer advances to cultivators haveing been made than usual; but that the main cause of the falling-off was the general prosperity of the country, and the consequent absence of necessity for recourse to loans and bonds. The rubbee harvest of 1871 was an abundant one, and the benefits resulting from it reached the non-agricultural, the first in the form of increased cheapness in the price of the necessaries of life."

11. A large proportion of the stamp-revenue is obtained on documents relating to the permanent or temporary transfer of real property, and on loan transactions, and such transfers and loan transactions are, as a matter of course, more frequent in years of agricultural depression than in years where the proprietors and cultivators are, owing to abundant harvest, in prosperous circumstances; it follows, therefore, that so much of the stamp-revenue as is derived from stamps attached under the law to documents evidencing these transactions will be larger in bad than in good agricultural years. It

is different with trade. When trade is slack the stamp-revenue of course falls off. A local failure of crops will again benefit the stamp revenue by stimulating the traffic in grain. The realizations on blue and black stamps fell off in the year under report 3·5 per cent. below those of the preceding year. The autumn harvest of 1871-72 were indifferent in many parts of the country owing to the very heavy rains of last year, but the spring harvest was a fair one. The wheat having suffered however in some districts, the decrease in these realizations (in 1871-72, as compared with 1870-71) is, however, too small to base any theory on, considering that the transactions to which they relate extend over an area of 79,969½ square miles, and a population of some thirty millions.

12. An increase of Rs. 3,666 (or 10·9 per cent.) is shown in the return from "one-anna receipt and revenue-adhesive stamps" compared with those of 1870-71. (The figures for the two years are shown in the margin.) Mr. Macnaghten anticipated a larger increase, as these stamps are now used to denote the duty payable under the General Stamp Act in all cases in which the duty is one-anna.

	Rs.	a.	p.
1870-71, ...	33,506	8	0
1871-72, ...	37,173	2	0

13. There can be little doubt that the Etawah returns, which show a falling-off from Rs. 307-9 to Rs. 134-1, are incorrect.

14. The Collector of Boolundshuhur has explained (see Commissioner's letter No. 1069, para. 7, in Appendix K.) that receipts under the head of "One-anna Revenue-Adhesive Stamps," have, for some time past, been shown with Bills of Exchange and Hoondee Stamps, and that out of Rs. 1,907-4-0, so shown in 1871-72, Rs. 465 are on account of the one-anna adhesive revenue stamps. The Board have not corrected the entries in Appendix A., as the stamps are not separated for 1870-71, with the sales of which those for 1871-72 are compared. It appears from para. 8 of Commissioner's letter above quoted, that the entry regarding the sale, in 1870-71, of one-anna stamps against Bustee should be Rs. 643-12-0 in place of Rs. 363-12-0, and that entry Rs. 280 (against foreign bill adhesives) should be struck out.

15. The increase of Rs. 206-2-0 (or 24 per cent. in the sale of *Share-Transfer Adhesive Stamps*) is accounted for in para. 18 of the Commissioner's report.

16. Mr. Macnaghten's proposal to show recoveries on account of pauper suits as receipts under the Court Fees Act, instead of under the General Stamp Act, as has been done hitherto, may be approved.

17. The recoveries amounted only to Rs. 10,515-7-5 against Rs. 16,931-6-4 in 1870-71. The balance was at close of 1870-71 Rs. 1,19,163-5-6, and in 1871-72 Rs. 91,084-1-3. Rs. 54,686-6-8 having been struck off by Commissioner against Rs. 43,317-7-11 in the preceding year.

18. In paras. 32, *et seq.*, the Commissioner has described the changes made in the rules regarding discount to purchasers and vendors of non-judicial stamps and their results. For the uniform rate of 6¼ per cent. (discount) in the use of adhesive and bill stamps were substituted 6¼, 4, and 2 per cent. The discount on the purchase, by licensed vendors, of blue and black stamps was fixed at 3 and 5 per cent. as *ex-officio* vend existed or not. The discount of 2 per cent. hitherto allowed to *ex-officio* vendors was discontinued. The results of these changes may be thus summarized—

	1870-71.			1871-72.		
	Rs.	a.	p.	Rs.	a.	p.
Receipts, ...	8,33,383	4	0	7,75,382	15	0
Discount, ...	36,923	8	3	21,923	14	0
Percentage of discount to receipts, ...	4·4			2·8		

Government have saved by the discontinuance of the allowance of discount to *ex-officio* vendors about Rs. 15,000. The contingent charges, both on account of non-judicial and judicial stamps, have been debited to "General Stamps." They have fallen from Rs. 4,814-8-4 to Rs. 2,584-2-6.

19. The Commissioner has not stated the causes of this large reduction; but he explains, with reference to the remarks of the Government, North-Western Provinces,

on the last report, that the incidence of such charges must vary owing to the operation of the rule of the Accountant-General's Department, that all charges should be finally adjusted in the accounts of the district where the money is advanced or paid.

COURT FEES ACT.

20. The gross receipts from the sale of judicial stamps have fallen from Rs. 23,46,230-5-9 in 1870-71 to Rs. 21,62,628-8-0 in 1871-72—the decrease being 7·8 per cent. The falling-off has been entirely on impressed stamps. The sales during the two years having been as follows:—

	Impressed Stamps.			*Adhesive Stamps.*		
	Rs.	a.	p.	Rs.	a.	p.
1870-71, ...	23,01,493	7	9	44,736	14	0
1871-72, ...	20,96,364	2	0	66,264	6	0
	= 2,05,129	5	9	+ 21,527	8	0

21. The falling-off was very general, and is found in the returns of all the districts but Moozuffernuggur, Meerut, Mynpoory, Etawah, Etah, Bijnour, and Lullutpore. The decrease (omitting annas and pies) in the Agra Division is only Rs. 5,311 against Rs. 72,133 in the Allahabad, Rs. 38,900 in the Rohilkhund, Rs. 35,322 in the Benares, Rs. 15,796 in the Meerut, Rs. 9,061 in the Jhansie, and Rs. 3,809 in Kumaon and Gurhwal.

22. The increased sale of adhesive judicial stamps was, owing to the use of the stamps, in place of eight-anna and one-anna impressed stamps, of which the stock in Calcutta had been exhausted in the year under report.

23. The sale receipts in the three districts, which show the largest increase (amounting to Rs. 14,002), *viz.*, Mynpoory, Etawah, and Etah have swelled in consequence of increased litigation in the form of suits for adjustment of enhancement of rent, arising from the progress of the settlement in the other three districts—Agra, Muttra, and Furruckabad,—in the first two of which the revision of the Government demand has not yet been made; the receipts have fallen from Rs. 1,71,926-5-0 to Rs. 1,67,870-6-0.

24. In Furruckabad only a very inconsiderable portion of the district was under revision of settlement in 1871-72; the assessments of the remainder having been declared, and rents adjusted in previous years.

25. But a very small proportion of the decrease in receipts can be accounted for, except on the general ground of diminished litigation, and to the sale of fewer high-value judicial stamps. It is not attributable, Mr. Macnaghten correctly states, to changes in the law, for the same provisions were in force throughout both years. The Commissioner accounts for a deficit of about Rs. 63,000 in paras. 49 and 50 of his report.

26. Refunds of fees under orders of Court fell from Rs. 30,237-11-6 to Rs. 21,520-6-11, and of the value of damaged or spoiled stamps from Rs. 7,524-4-8 to Rs. 840-2-6 (the refund of the value of spoiled or damaged judicial stamps authorized in certian cases by the General Stamp Act of 1869 having been disallowed by the Court Fees Act of 1870). Refunds of value of stamps returned on the death of a vendor, or on the expiry or recall of his license, rose from Rs. 2,324-12-2 to Rs. 3,688-12-7.

27. The Board would invite the attention of Government to the remarks recorded in para. 54 of the Commissioner's Report regarding the inconvenience caused by the provisions of the Court Fees Act having been framed to meet the use of adhesive instead of impressed stamps, the latter not being yet (upwards of two years after the introduction of Act VII. of 1870) available for general use.

28. The discount on sales of judicial stamps was Rs. 28,209-8-5 (1·3 per cent. on sales) in 1871-72, against Rs. 88,182-9-9 (3·7 per cent. on sales) in 1870-71, owing, Mr. Macnaghten states, to the great reduction in the year under review of the rates of discount in anticipation of their withdrawal altogether on the general introduction of the Court Fees Adhesive Stamps.

29. The number of non-official vendors has been reduced from 1,041 to 801. The largest reductions are found in the returns for the following districts:—Meerut, Boolund-

shuhur, Allygurh, Furruckabad, Agra, Moradabad, Budaon, Shahjehanpore, Futtehpore, Jounpore, Goruckpore, Azimgurh, and Ghazeepore. It may be doubted whether the reductions have not been carried too far. In Goruckpore there were 12 licensed vendors in 1871-72, against 32 in 1870-71; in Lullutpore only 1; in Futtehpore 6 (against 16 in 1870-71); in Humeerpore 4 only. There are in all these districts few towns other than those in which Tehseeldars are located, and where stamps can be procured from *ex-officio* vendors.

30. The *prosecutions* for breaches of the Stamp Law were in 1870-71 83; in 1871-72 55. Mr. Macnaghten explains the cause of the small number of prosecutions, the Collector having no inquisitorial powers, his action is confined to cases reported to him. Mr. Macnaghten's inspection of these cases has satisfied him that they are, as a rule, properly disposed of by the magisterial authorities. He has come across cases (he states in para. 68) in which criminal prosecutions "have been instituted, and a fine of eight annas, or one day's simple imprisonment, imposed; while the Collector's action under Section 20 would have resulted in a far heavier mulct."

31. The law makes the prosecution by the Civil or Criminal Court to depend not alone on the actual infringement of the law, but on its actual infringement, coupled with *intention* to evade the prescribed stamp duty. Where, as the Commissioner of Stamps observed on the occasion of a former reference, parties bring an insufficiently stamped document for registration, it can hardly be expected that they do so with the knowledge that the document bears an insufficient stamp, the registering officer having the power to impound the document, and to send the party bringing it to the Collector. It will be seen by a reference to Appendix H. that Magistrates do not, in cases prosecuted before them, admit the plea of ignorance of the law, for in 138 cases prosecuted in the last two years, convictions were obtained in 128.

32. The Board solicit His Honor's attention to Mr. Macnaghten's letter No. 1069, dated 14th August, 1872, and its accompanying statement, which forms with the letter Appendix K. of the report, showing the number of cases of unstamped or insufficiently stamped documents brought to the notice of Collectors during the year under review under Sections 22, 23, and 24, Act XVII. of 1869, and the manner in which they have been disposed. Of the 292 cases of impounded instruments, 287 were disposed off, of which 13 came under Section 22, 243 under Section 23, and 36 under Section 24. Thirty-seven cases were criminally prosecuted. The Commissioner does not state the proportion of successful prosecutions, excepting in regard to the 10 prosecutions under Section 24, in all of which convictions were secured.

33. The enquiries made by Mr. Macnaghten in regard to the questions (mooted by the Government of India), whether the revenue derived from judicial and from non-judicial stamps respectively affords reliable data as to the extent to which such stamps are used for the purposes of the two Acts, have led to the conclusion that Stamp papers are, as a rule, "employed for the purpose for which they were intended." No comments are required on Mr. Macnaghten's remarks on the subject recorded in paras. 58-63. Mr. Macnaghten should keep this subject in view in his next cold-weather tour of inspection, and report fully on it in reviewing the stamp administration of the current year.

34. The Board are satisfied that the interests of Government are carefully looked to by Mr. Macnaghten, who has discharged the duties which devolve on the head of this important Department with his accustomed zeal and ability.

I have the honour to be,

SIR,

Your most obedient Servant,

C. W. CARPENTER,

Offg. Secy. Board of Revenue, N.-W. P.

No. 781, dated Nynee Tal, the 2nd July, 1872.

From—Officiating Commissioner of Stamps, N.-W. Provinces,

To—The Secretary to the Board of Revenue, N.-W. Provinces.

SIR,—I have the honour to submit, together with the usual statements, a report on the administration of the Stamp-revenue in these Provinces during the year 1871-72.

2. The receipts under the General Stamp Act for 1871-72, excluding those for Ajmere, were estimated in this office at Rs. 9,16,328, and those under the Court Fees Act, with the same exclusion and irrespective of recoveries of stamp duty in pauper suits, at Rs. 24,67,515. The estimate under the General Stamp Act was raised by the Local Government to Rs. 9,70,490; but with reference to the receipts of 1870-71, so far as then ascertained, was reduced by the Government of India by Rs. 85,490, *i.e.*, to Rs. 8,85,000. The receipts from Court Fees Stamps were put by the Government of India at Rs. 24,20,000, and the total estimate under Stamps as finally entered in the Budget for 1871-72, was therefore Rs. 33,05,000.

General Stamp Act,	8,85,000
Court Fees Act,...	24,20,000
Total, ...	33,05,000

3. The total receipts for the year are but Rs. 29,58,986-5-6—*i.e.*, Rs. 3,46,013-10-6, or 10·4 per cent. less than the estimate.

4. The total receipts of the North-Western Provinces for 1870-71, excluding those of Ajmere, and for 1871-72, are contrasted below :—

	1870-71.			1871-72.		
General Stamp Act, ...	8,71,488	7	5	7,96,357	13	6
Court Fees Act, ...	23,46,239	5	9	21,62,628	8	0
Total, ...	32,17,727	13	2	29,58,986	5	6

The total receipts of 1871-72 are therefore less by Rs. 2,58,741-7-8, or 8 per cent. than those of the preceding year.

5. Viewing the figures from a financial stand-point alone, there is one slightly compensatory feature which is that the charges for 1871-72 amount to but Rs. 99,646-0-2 on Rs. 29,58,986-5-6, or to 3 per cent., while they were estimated at Rs. 1,71,000 on Rs. 33,05,000, or at nearly 5·2 per cent., and for 1870-71 were Rs. 1,96,041-14-5 on Rs. 32,17,727-13-2, or 6 per cent.

6. The net receipts for 1871-72 are then Rs. 2,74,659-10-8 less than the estimate, and Rs. 1,62,327-13-9 less than those of 1870-71.

7. I now proceed to consider separately the receipts and charges under (I.) the General Stamp Act, and (II.) the Court Fees Act.

I.—THE GENERAL STAMP ACT.

8. The gross receipts under the General Stamp Act during 1871-72 were estimated at Rs. 8,85,000, and amounted to Rs. 7,96,357-13-6, as contrasted with Rs. 8,71,488-7-5 during 1870-71. The actuals of 1871-72 are 8·6 per cent. less than those of 1870-71, and 10 per cent. less than the amount at which they were estimated.

9. On the other hand, the charges which for 1871-72 were estimated at Rs. 80,141 on Rs. 8,85,000, or at 9 per cent., have amounted to but Rs. 45,387-1-9 on Rs. 7,96,357-13-6, or to slightly less than 5·7 per cent.; while for 1870-71 they were Rs. 67,772-8-4 on Rs. 8,71,488-7-5, or 7·7 per cent.

10. The estimated net receipts for 1871-72, Rs. 8,04,859, are nearly the same as the actuals, Rs. 8,03,715-15-1, of 1870-71—the actual net receipts for 1871-72 being Rs. 7,50,970-11-6, or about 6·7 per cent. less.

11. The following table shows the receipts from each description of stamps used under the Generl Stamp Act during 1871-72, as contrasted with the receipts of 1870-71:—

	1870-71.	1871-72.	Increase or Decrease during 1871-72.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs a. p.
One-anna Receipt and Revenue Adhesive Stamps, ...	33,506 8 0	37,173 2 0	3,666 10 0	...
Foreign Bill Adhesives, ...	871 10 0	626 14 0	...	244 12 0
Share-Transfer Adhesives, ...	855 8 0	1,061 10 0	206 2 0	...
Bill of Exchange or Hoondees, ...	1,22,879 12 0	85,029 8 0	...	37,850 4 0
Blue and Black Document Stamps,...	6,75,269 14 0	6,51,491 13 0	...	23,778 1 0

One-anna Receipt and Revenue Adhesive Stamps.

12. Considering that these stamps are now used to denote the duty payable under the General Stamp Act in all cases in which it is one anna, I anticipated a larger than the recorded increase. I am convinced, however, that there have been mistakes made in my office in the omission of any receipts against Boolundshuhur under this head, and in the amount entered against Etawah. An explanation has been asked for; but I think it advisable not to defer the submission of this report till it is received.

Foreign Bill Adhesive Stamps.

13. Now that Ajmere has been removed from the administration of the North-Western Provinces' Government, the receipts from the sale of foreign bill adhesive stamps have much diminished. Exclusive of Ajmere, however, the receipts of 1870-71 were Rs. 244-12-0 more than those of 1871-72. There have been increased sales at Agra, and very largely increased sales at Furruckabad. On the other hand, there have been no receipts at Bustee and Benares, where last year they were Rs. 280 and Rs. 281-12 respectively. The large receipts last year recorded against Bustee—a district which has no town of any commercial importance—escaped notice, but will be enquired into. The Benares Treasury Officer states that no stamps of this description were purchased during 1871-72, although the attention of the mahajuns was again in that year called to the necessity of stamping bills drawn out of but negotiated within British India.

14. On the subject of foreign bill adhesive stamps, I beg to repeat what I stated in my report of last year, that as the use of such stamps to denote the duty has not been specially prescribed for bills drawn out of but negotiated within British India, and as the duty can legally be denoted by the requisite number of one-anna adhesive revenue stamps, the receipts from the sale of the special foreign bill adhesive stamps afford no certain indication of the extent to which the law is observed in respect of bills drawn out of British India.

15. I may add that lately the mahajuns of Shahjehanpore have been acting under the impression that the foreign bill adhesive stamps must be used for bills drawn in but payable out of British India, which, strictly speaking, are foreign bills. My attention was drawn to the matter by the submission of an unusually large indent from that district for foreign bill adhesive stamps, and I have pointed out that by Clause *a*, Section 5, and by Section 8 of the General Stamp Act, the use of the foreign bill adhesive stamps is limited to bills drawn out of but negotiated within British India.

Share-Transfer Adhesive Stamps.

16. The receipts from share transfer adhesive stamps are small, but have increased somewhat owing to the growing importance of the Indian Life Insurance Company, which has its head-quarters at Meerut. The diminished receipts at Cawnpore are owing to the business of the Elgin Cotton Spinning and Weaving Company having been purchased by a firm, and those at Mirzapore are caused by a similar purchase of the business of the Mirzapore and Central India Cotton Cleaning and Screwing Company.

Bill of Exchange and Hoondee Stamps.

17. I stated in paragraph 11 of my Report for 1870-71 that, "considering the extent to which Europeans now make use of money-orders, and the increased and still increasing use made by the Natives of Government Currency Notes for the purposes of remittance, I am surprised

that the receipts from bill of exchange and hoondee papers have fallen so little." The Government of India, in their Resolution on that report, object to this statement as not very clear, and remark that "there is no apparent reason why the use of currency notes and money-orders should affect the issue of bills of exchange drawn payable otherwise than on demand."

18. This year the falling-off in receipts under this head has been more marked than in 1870-71, and I am able to appeal to the logic of figures as corroborative of the statement made by me. The increased facilities given since the beginning of 1871-72 for the encashment of Government Currency Notes have largely affected the hoondee business. The falling-off in receipts from bills of exchange and hoondee stamps is almost universal, and is specially marked in towns of considerable commercial importance, like Agra and Benares. The increased receipts in Jaloun are attributed to the extensive traffic in grain carried on in 1871-72, and those in Kumaon to the borax trade having been more brisk than usual, involving a deal of remittance business.

19. There has been a further falling-off in the receipts from blue and black document stamps during the past year. I give in the margin the receipts of the North-Western Provinces, without Ajmere, for the last three years. During 1871-72 there has been a falling-off, as compared with 1870-71, in all the divisions of the North-Western Provinces except Agra. The increase in the Agra Division is distributed over all the districts, and the decrease in the other divisions is similarly, with a few exceptions, distributed over their districts.

Blue and Black Document Stamps.

	Rs.	a.	p.
1869-70, ...	7,64,443	1	0
1870-71, ...	6,75,269	14	0
1871-72, ...	6,51,491	13	0

20. I last year assigned as the main cause for the decreased receipts under the General Stamp Act the fact that that year was, "as compared with 1869-70, a year of plenty and agricultural prosperity;" and added:—"It will be observed that, under the head of blue and black document stamps, there is a falling-off in receipts of upwards of a lakh of rupees. It is on stamps of this description that bonds, mortgages, and conveyances are written. The falling-off is pretty general throughout the divisions of the North-Western Provinces, and, as was to be expected, is very marked in Ajmere."

21. The cause assigned was accepted both by the Board and the Local Government, but has been challenged by the Government of India. In paragraph 9 of the Resolution in the Financial Department on the report, it is stated that the cause assigned "cannot be regarded as other than unsatisfactory; for its seems to involve the proposition that a good yield of stamp-revenue is to be looked for only in those years in which there is a general want of prosperity amongst the agricultural classes, who form the mass of the population of this country."

22. The Government of these Provinces, while retaining their opinion that the figures of last year's report "showed pretty clearly that agricultural prosperity or depression influenced the stamp income," have directed me to draw out my conclusions and their proofs with greater distinctness and detail in this report.

23. I anticipated no difficulty in this, for my premises (1) that bonds, conveyances, and mortgage deeds affecting immovable property are written on blue and black documents, and (2) that, from the nature of the case, such instruments are more frequently executed in a time of agricultural prosperity than in one of depression, are unassailable, and the conclusion which I drew from these premises is almost universally accepted by District Officers.

24. The hard times of 1868-69 fell upon a portion only of the North-Western Provinces, and I fully expected to prove my position from the number of deeds of sale, mortgage, &c., affecting immovable property, as registered in the different districts in 1868-69, 1869-70, and 1870-71. To have supported my position, these

figures (which were available in the Registration Reports for those years) ought to have proved that in registration districts of the North-Western Provinces like Agra (comprising Agra and Muttra), Ajmere, Moradabad (comprising Bijnour and Moradabad), and elsewhere, where the pressure amounted to a famine, the number of such deeds rose considerably in 1869-70 (the year in which the effects of the famine would be most perceptible), while they fell again in 1870-71; and, on the other hand, that in districts like Benares and Jounpore, which escaped the famine, there would be no corresponding rise and fall. The figures of Meerut, Ajmere, and Agra seemed to support my position, but then those of Benares and Jounpore indicated an exactly corresponding rise and fall. There may have been other exceptional causes affecting the Eastern Districts, but they have not been reported, and I must confess that I cannot by figures prove my conclusions.

25. At the same time I would remark that in the Mynpoory report, the only one of the Agra Division in which a cause is assigned for the increased receipts from the General Stamp Act, the one given is the badness of the khurreef harvest, and it would be interesting, in connection with this subject, to know whether that harvest was generally poorer throughout the Agra Division than elsewhere. I have no special information on this point.

26. During the last year I made frequent enquiries as to the cause of the falling-off of receipts in different districts, and reported the result of those enquiries in my letters Nos. 872, of the 19th September, and 1214, of the 21st November. The Board—in your letter No. 311 of the 23rd December, after consideration of the causes assigned by the different District Officers—were of opinion that "in indigo, cotton, and sugarcane-growing districts, the decrease in the sale of stamps may be partly attributed to the general slackness of the trade in agricultural products, and to fewer advances to cultivators having been made than usual," but concurred with me that the main cause of the falling-off was "the general prosperity of the country, and the consequent absence of necessity for recourse to loans and bonds. The rubbee harvest of 1871 was an abundant one, and the benefits resulting from it reached the non-agricultural as well as the agricultural population, the first in the form of increased cheapness in the price of the necessaries of life."

27. The receipts on account of stamp duties and penalties do not appear to call for any detailed remarks. Those, on account of the cost of paper on renewal of stamps under Section 45 of the General Stamp Act, were last year unduly swelled by an erroneous credit of upwards of Rs. 3,000 in the Allygurh District.

28. Fines realised under Chapter IV. of the Act appear to me improperly shown as receipts under "Stamps," inasmuch as such fines are imposed by Criminal Courts and credited to "Law and Justice." I propose to omit this heading in future.

29. Under the head of "Miscellaneous Receipts" during 1871-72, Rs. 458-4-6 credited at Goruckpore were paid into that Treasury on account of the value denoted on certain printed puttahs and kubuliyats which were sent to Allahabad for the purpose. In other districts discount improperly allowed on the sale of stamps was recovered and credited under this head.

30. The recoveries on account of pauper suits are under the control of Commissioners of Divisions; the realisations are considerably less than those of 1870-71, but Appendix G. shows a smaller recorded balance owing to both a smaller amount of duty being due for such suits in 1871-72, and to a larger irrecoverable amount having been written off the accounts during that year. These recoveries are shown as receipts under the General Stamp Act, in accordance with the hitherto existing practice, but the practice is clearly wrong, and I propose in future to show them as receipts under the Court Fees Act.

31. The headings under charges of the General Stamp Act, which appear to require notice, are those of discount rewards paid to informers, and contingencies.

32. During 1870-71 the rules in respect of discount on stamps under the General Stamp Act were as follows :—

Discount.

In respect of bill stamps and adhesive stamps one-anna in the rupee, or 6¼ per cent., provided that the quantities purchased were not less than in the case of—

(*a*) Adhesive stamps and bill stamps up to 3 annas, Rs. 10 nominal value.

(*b*) Bill stamps above 3 annas and up to Rs. 6, Rs. 20 ditto.

(*c*) Bill stamps above Rs. 6 and up to Rs. 24, Rs. 48 ditto.

In respect of blue and black document stamps —

When sold by the Tuhveeldars or agents of the Treasurer to the public, 2 per cent. on values below Rs. 25.

When sold to non-official vendors—

On stamps of Rs. 10 value and up to Rs. 24 value, in quantities of not less than Rs. 100 nominal value, a discount of 4 per cent.

On stamps under Rs. 10 value, in quantities of not less than Rs. 50 nominal value, a discount of 6 per cent.

33. The following rates of discount were substituted for the above, with effect from the 1st April, 1871 :—

In respect of bill stamps and adhesive stamps, provided that ready-money is paid, and the quantity purchased is not less than Rs. 25 nominal value :—

	Per cent.
On stamps not exceeding in value 8 annas each, ...	6¼
Ditto, exceeding in value 8 annas each, but not exceeding in value Rs. 5 each, ...	4
Ditto, exceeding in value Rs. 5 each, but not exceeding in value Rs. 50 each, ...	2

In respect of blue and black document stamps to licensed vendors, provided ready-money is paid, and the quantity purchased at one time is not less than Rs. 50 nominal value, a discount, at places where stamps are sold by Government, of 3 per cent, and at other places of 5 per cent.

34. The discount of 2 per cent. hitherto allowed to *ex-officio* vendors on sales of stamps below Rs. 25 in value effected by them was withdrawn from the 1st April, 1871. Under a misapprehension of the meaning of the new rules, Rs. 276-15-4 were paid during 1871-72 to such vendors. Rs. 215-0-8 have been recovered and credited, while Rs. 61-14-8, which have not as yet been reported as recovered, are entered as part of the discount shown under charges.

35. The general result of the revised rules as to discount is that while in 1870-71 the discount on the total receipts of Rs. 8,33,383-4 from the sale of stamps under the General Stamp Act amounted to Rs. 36,923-8-4, or to 4·4 per cent. In 1871-72 it was Rs. 21,923-14, or Rs. 7,75,382-15, or 2·8 per cent.

36. The detail of the discount paid is given in Appendix C. This shows that in 1870-71 Rs. 9,310-4-4, or rather more than 6 per cent., was paid to purchasers of bill and adhesive stamps of the value of Rs. 1,52,194-15 ; while in 1871-72 Rs. 5,919-3-8, or slightly more than 5 per cent., was paid to purchasers of Rs. 1,16,108-8 worth of such stamps. The discount paid to licensed vendors during 1870-71 on Rs. 4,77,804-1 worth of blue and black document stamps was Rs. 25,802-4-8, or 5·4 per cent., while during 1871-72 it amounted to Rs. 15,865-5-5 on Rs. 4,72,628-13, or to 3·3 per cent. In addition to the saving effected by the reduced discount to licensed vendors, there is a further saving by the abolition of the discount of 2 per cent. formerly allowed to *ex-officio* vendors, and which, during 1870-71, was Rs. 1,741-11-3.

37. Appendix J. shows that the number of non-official vendors in the North-Western Provinces has decreased from 1,041 in 1,870-71, to 801 in 1871-72. The existing rates of discount on stamps under the General Stamp Act are generally considered to be suitable.

Rewards.

38. No rewards have this year been paid to informers in accordance with Section 38 of the General Stamp Act, while last year the amount was Rs. 24-6 only. The advisability of Collectors acting more frequently under the authority of this section has been pointed out both by the Government of India and the Local Government, and, under the instructions conveyed in your docket No. 86 of the 4th of April last, I have submitted for approval a Circular on the subject.

Contingencies.

39. The charges for Contingencies are, I hope now, correctly given. In accordance with the proposal contained in my letter of the 28th February last, and in anticipation of the sanction of Government, all contingencies have been shown against the General Stamp Act. Such charges are principally incurred on account of the freight and forwarding charges of stamps received from Calcutta, and it is impossible to apportion them strictly between the General Stamp Act stamps and Court Fees stamps.

40. As I have already pointed out, with reference to paragraph 20 of the Government orders on the stamp report for last year, the incidence of such charges varies owing to the operation of the rule of the Accountant-General's Department, that all charges should be finally adjusted in the accounts of the district where the money is advanced or paid. All charges for the freight and forwarding to outlying districts of stamps received from Calcutta, are, therefore, defrayed by the District Officer on the line of rail to whose care they were consigned. Cawnpore, for example, receives and forwards stamps for Humeepore, Jaloun, Jhansie, Lullutpore, Shahjehanpore, and Furruckabad, and Agra those for Muttra and Ajmere.

II.—THE COURT FEES ACT.

41. The gross receipts during 1870-71 under the Court Fees Act, excluding those of Ajmere, were Rs. 23,46,230-5-9, and for 1871-72 they were estimated at Rs. 24,20,000. For 1871-72 the actuals are however but Rs. 21,62,628-8—*i. e.*, Rs. 1,83,602, or 7·8 per cent. less than those of 1870-71, and Rs. 2,57,371, or 10·6 per cent. less than the estimate.

42. The charges for 1870-71 were Rs. 1,28,269-6-1 on Rs. 23,46,230-5-9, or 5·4 per cent. for 1871-72; they were Rs. 54,258-14-5 on Rs. 21,62,628-8, or 2·5 per cent. of the receipts; while they were estimated at Rs. 91,000 on Rs. 24,20,000, or at 3·7 per cent.

43. The net receipts are then Rs. 21,08,369-9-7, or less by Rs. 1,09,591-6-1 than the net receipts of last year, and less by Rs. 2,20,630-6-5 than the net receipts as estimated.

44. The receipts from the sale of Court Fees adhesive stamps are considerably larger than they were in 1870-71, and this is accounted for by such stamps having been used supplementarily throughout 1870-71, while, owing to the Calcutta stock of one-anna and eight-anna red and black impressed stamps having become exhausted, the adhesive stamps were in 1871-72 occasionally supplied in place of the impressed ones. The large falling-off on paper in the receipts from this description of stamps in the Rohilkhund Division is mainly attributable to Rs. 8,553-8 worth of red and black impressed stamps, with the words "Court Fees" printed on them, which were sold in the Bareilly District in April, 1870, having been erroneously credited to Court Fees adhesive stamps. With the exception, however, of Bijnour, the receipts from the sale of Court Fees' adhesive stamps were less in all the districts of the Rohilkhund Division in 1871-72 than they were in 1870-71.

45. There has been some decrease in the total receipts under the Court Fees Act in all the divisions; it is most marked in the Allahabad Division, where they fell from Rs. 4,70,560-9 in 1870-71 to Rs. 3,98,427-3 in 1871-72, and least observable in the Agra Division, where the receipts were Rs. 4,18,622-4 in 1870-71, and Rs. 4,13,311 in 1871-72.

46. In three of the districts of the Agra Division—Mynpoory, Etawah, and Etah—there is an increase, and the reason assigned is the same from all three districts, *viz.*, increased litigation in suits for adjustment and enhancement of rent arising from the progress of the settlement in those districts. The decrease in Jaloun is attributed to the completion of the settlement in that district.

47. The general decrease in receipts under the Court Fees Act cannot be ascribed to changes introduced by a new law, for that Act was in force during the whole of 1870-71. In those districts where the falling-off has been most marked, as in Allahabad, Moradabad, and Benares, it is mainly attributed to the sale of fewer Court Fees stamps of high value.

48. The total value of the subject-matter of civil suits, and of suits under Acts X. of 1859, and XIV. of 1863, instituted during 1871-72, was, I imagine, considerably less than that of the previous year. If, as I believe, the High Court returns are made up quarterly, there will, I apprehend, be no difficulty in obtaining statistical information on this point. The figures of the calendar years 1870 and 1871 will not answer the purpose, inasmuch as Act XXVI. of 1867 was in force up to the 31st March, 1870.

49. A portion of the decreased receipts in 1871-72 is owing to the fact that in 1871 the Civil Courts were closed for the Mohurrum holidays, partly in March and partly in April, while in 1872 those holidays fell wholly in March. The receipts of March, 1872, were only Rs. 1,20,908-8 against Rs. 1,80,118 in March, 1871.

50. In the Allahabad District—the fact of there having been fewer objections to the Income-tax assessments—is assigned as a minor cause of reduced receipts. There were in that district only 300 such objections in 1871-72 against 3,500 in 1870-71, and as such objections are preferred on eight-anna stamps, and generally accompanied by mukhtarnamahs, also on eight-anna stamps, the cause assigned has, at any rate in that district, exercised an appreciable effect on the revenue.

51. As regards charges under the Court Fees Act.

52. Refunds of fees under Sections 13, 14, 15 of the Act amount to only Rs. 21,520-6-11 during 1871-72, as contrasted with Rs. 30,237-11-6 during 1870-71. These are made under orders of Court, and require no further notice.

53. Refunds of value of damaged or spoiled stamps amount to only Rs. 840-2-6 during 1871-72, as compared with Rs. 7,524-4-8 during 1870-71. This was to be expected, as such refunds cannot be made under the Court Fees Act, though, under Section 45 of the General Stamp Act, they were authorised on all judicial stamps purchased under Act X. of 1862, *i.e.*, previously to the 1st April, 1870, provided the application for refund was made within a year after purchase.

54. The amount paid for refund of value of stamps under the Court Fees Act, returned on the death of a vendor, or the expiry or revocation of his license, has advanced from Rs. 2,324-2-2 in 1870-71 to Rs. 3,688-2-7 in 1871-72. Such refunds are only equitable, although, strictly speaking, they are not authorised by the existing rules. On this subject I would remark that considerable inconvenience has been caused by the provisions of the Court Fees Act having been framed to meet the use of adhesive instead of impressed stamps, while the adhesive stamps are not even yet (upwards of two years after the operation of the Act) available for general introduction.

55. All contingencies against stamps have, as already mentioned, been shown against the General Stamp Act, and the charges for discount alone remain to be noticed.

56. The discount paid on the total sales amounted in 1870-71 to Rs. 88,182-9-9 on Rs. 23,46,230-5-9, or to 3·7 per cent. In 1871-72 it was Rs. 28,209-8-5 on Rs. 21,62,628-8, or only 1·3 per cent. This is owing to the rates of discount on the sale of Court Fees stamps having been very considerably reduced in anticipation of their being withdrawn altogether on the general introduction of the Court Fees adhesive stamps.

57. During 1870-71 the same discount was allowed on Court Fees stamps as on blue and black document stamps under the General Stamp Act, but from the 1st of April, 1871, the maximum rate of discount was lowered to 2 per cent., and this was allowed on all stamps below Rs. 25 in value to every *ex-officio* vendor, and to every licensed vendor purchasing from Government for ready-money, provided that—

In the case of pieces under Rs. 10 in value, quantities of not less than Rs. 50 nominal value were purchased, and in the case of pieces from Rs. 10 and up to Rs. 24 in value, quantities of not less than Rs. 100, nominal value, were purchased.

GENERAL REMARKS.

58. In the Resolution recorded on the Stamp Administration Report for 1870-71, the Government of India has expressed a doubt whether revenue derived from judicial stamps (red and black impressed and Court Fees adhesive) on the one hand, and from the general stamps (blue and black impressed, hoondee paper, and adhesive) on the other, affords any reliable data as to the extent to which such stamps are used for the purposes of the Court Fees Act and the General Stamp Act respectively.

59. I have been directed by the Local Government to investigate how far stamped papers are employed for the purpose for which they were intended, and to note the result of these investigations in this report. As, however, these orders were communicated to me by your docket of the 4th of April last, when my cold-weather tour was over, my personal enquiries have necessarily been restricted.

60. So far, however, as those enquiries have extended, I can state that it is only very exceptionally that the wrong description of stamp-paper is used. Two of such cases only have come to my knowledge within the last three months; in one an instrument improperly written on a red and black-impressed stamp was on that account refused registration; in the other, blue and black-impressed stamps of the value of Rs. 850 were purchased for letters of administration, instead of red and black-impressed ones. In this latter case the Court seems to have been at fault, as the letters of administration were granted on a 600 blue and black-impressed stamp. The mistake was, however, a very fortunate one; for the person interested, for he subsequently wished the letters of administration cancelled before he had taken formal action under them; and he was able, under Section 45 of the General Stamp Act, to get a refund of value, while if the proper red and black-impressed stamps had been employed, he would not have been able to get his money back without a special order of the Local Government.

61. On this subject I beg to refer to Mr. Johnston's remarks in paragraphs 9 to 14 of his report for 1868-69. The Resolution of the Government of India prescribing that from the 1st September, 1868, red and black-impressed stamps were to be used solely for law papers under Schedule B., and blue and black-impressed stamps for deeds, instruments, and writings under Schedule A. of Act X. of 1862, was published in the *Gazette of India* of the 2nd May, 1868. In June vendors and the public were informed of the intended change, and registering officers were prohibited from registering any instruments executed after the 1st September, which were written on red and black-impressed stamps.

62. Mr. Johnston states that these measures had (in 1868-69) the desired effect, and that the change was introduced into these Provinces with little or no inconvenience to the public. As the orders prescribing the distinctive use of the two descriptions

of stamp papers have now been in force for 3¾ years, it may fairly be assumed that they are generally observed. The Government of India has pointed out that their observance, in respect of judicial stamps, is secured by such stamps being filed in the different Courts, and the operation of the Registration Act tends to secure a similar observance of the rules in respect of non-judicial stamps.

63. I must, however, here acknowledge that I last year detected a grave irregularity in the Kumaon Treasury: the stock of one-anna red and black-impressed stamps was exhausted, and pending the receipt of a supply, the use of one-anna receipt and postage stamps was allowed to denote fees under the Court Fees Act.

64. During the past year the attention of District Officers has several times been called to the criminal provisions of the General Stamp Act. Appendix H shows, however, that action has been taken under them less often than in the previous year. During 1870-71 101 persons were convicted in 79 cases, while in 1871-72 94 persons were convicted in 61 cases. The statement required by the Board, showing for 1871-72 the number of prosecutions directed by Civil and Criminal Courts under Section 22 of the General Stamp Act, and those instituted by District Officers on the receipt of unstamped or insufficiently stamped instruments impounded and sent to them under Section 23 of that Act, is, I regret to say, still incomplete: the delay in its preparation has been caused by the difficulty experienced in obtaining the required information from the monthly statements furnished by the District Officers. The form of this monthly statement is somewhat inconvenient, and I have lately been authorised to alter it.

65. On the subject of criminal prosecutions, I wish to repeat what I have said before, that it is unquestionably difficult to discover cases of wilful infringement of the law. The Collector has no inquisitorial power, and is dependent on the statements of informers and on accidental circumstances. All he can do is to take action when such cases are brought to his knowledge. When they are, there is no reluctance in instituting criminal prosecutions.

66. The majority of cases of infringement of the law brought to the notice of a Collector are, however, those of insufficiently stamped instruments impounded by registering officers, and in such cases Collectors almost invariably take action under Section 20, on the ground of the executant's mistake or ignorance of the law. Occasionally, too, the whole penalty imposable is remitted under Clause (*b*) of Section 24, and the executant of the insufficiently stamped instrument is allowed to execute a fresh instrument on a proper stamp.

67. In connection with the enforcement of the penal provisions of the Act, the Government of India have recorded their opinion that the plea of ignorance of its requirements should not be lightly accepted. Applying this to the Collectors' proceedings, and under a misapprehension that the Board approved my intention, I last January issued instructions to Collectors that, when taking action under Section 20, they should, as a rule, impose the full prescribed penalty. These instructions have, however, been objected to by Government as interfering with the discretionary power vested in Collectors by the law.

68. It is but rarely, when inspecting cases, that I find anything either in the procedure or on the merits to object to. At Bustee last October I found fault with a decision of the Deputy Magistrate, in which the criminal penalty imposed was limited to what would have been leviable by the Collector to validate the instrument, and was I considered insufficient. In this, as in other matters, the doctrine of the infallibility of nukshas is by no means a safe one. I have come across cases in which criminal prosecutions have been instituted, and a fine of eight annas, or one day's simple imprisonment, imposed, while the Collector's action under Section 20 would have resulted in a far heavier mulct.

69. I have been directed to give some account of the result of my tours, and of the defects in the administration noticed by me. During the past year I have visited the

head-quarters of the districts in the Meerut, Agra, Rohilkhund, and Benares Divisions; Allygurh, Moradabad, and Agra twice, and also Cawnpore, Jounpore, and Almorah.

70. My practice is to ascertain if the rules of the Department, in respect of the custody and issue and punching of stamps, are observed; to look at any cases connected with unstamped or insufficiently-stamped instruments that have occurred within the previous year, and to do my best to solve any questions connected with the working or interpretation of the Acts that are brought to my notice either by officials or the public. I record the result of my observations and enquiries in each district, and forward a copy of the memorandum for the information of the District Officer.

71. The only district in which I had to find serious fault was Allygurh, when I visited the Treasury in May, 1871, at the earnest solicitation of the Collector. I refrained, however, from reporting the Treasury Officer till after I had paid a second visit to his office in October, when I found everything in order. The Board and Government have approved my proceedings.

72. At both Saharunpore and Bustee I found the stock of stamps in the Treasurer's keeping in excess of the average requirements of a month, and directed it to be kept down to that limit.

73. As I have already stated, the memoranda I record are, for the most part, confined to noting if the rules of the Department are observed; anything of importance is referred for the orders of the Board. At Boolundshuhur particularly several questions connected with the operation of the Court Fees Act were asked me; they were referred to the Board, and the questions themselves, with the opinion of the Board on them, were published in a recent Stamp Circular.

74. During the past year frauds have been brought to light at Ghazeepore in connection with the presentation a second time of, and obtaining a second refund of, value on stamp papers which ought to have been sent to this office for destruction immediately the refund was allowed in the first instance. There was in this case negligence and disregard of rules on the part of the successive Treasury Officers, together with collusion of the treasury officials.

75. The detailed statement of stamps sold in the North-Western Provinces during 1871-72 is not yet ready. As directed in para. 9 of the orders of Government on the Report for 1870-71, it will show the number of stamps of each value sold, and not the total value in each case.

I have the honour to be,

SIR,

Your most obedient Servant,

E. MACNAGHTEN,

Offg. Commissioner of Stamps, N.-W. P.

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

RE

1.		2.		3.	
Division.	District.	One-anna Receipt and Inland Bill Adhesives.		Foreign Bill Adhesives.	
		1870-71.	1871-72.	1870-71.	1871-72.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Doon, ...	1,800 0 0	2,190 0 0	33 0 0	57 8 0
	Saharunpore, ...	1,510 0 0	1,310 0 0	...	...
	Moozuffernuggur, ...	462 10 0	367 13 0	...	...
	Meerut, ...	1,983 0 0	2,340 0 0	12 3 0	...
	Boolundshuhur, ...	270 0 0	...	...	...
	Allygurh, ...	1,200 0 0	1,455 0 0	...	...
	Total, ...	7,225 10 0	7,662 13 0	45 3 0	57 8 0
Agra.	Muttra, ...	405 0 0	730 0 0	...	...
	Furruckabad, ...	1,006 14 0	685 1 0	30 0 0	266 4 0
	Mynpoory, ...	424 15 0	567 0 0	...	...
	Agra, ...	2,350 5 0	2,346 0 0	189 4 0	240 10 0
	Etawah, ...	307 9 0	134 1 0	0 9 0	...
	Etah, ...	275 0 0	385 0 0	...	...
	Total, ...	4,769 11 0	4,847 2 0	219 13 0	506 14 0
Rohilkhund.	Bijnour, ...	244 10 0	263 12 0	...	...
	Moradabad, ...	1,177 0 0	1,513 0 0	...	...
	Budaon, ...	460 0 0	625 0 0	...	...
	Bareilly, ...	1,790 0 0	2,190 0 0	...	...
	Shahjehanpore, ...	1,230 0 0	1,485 0 0	...	17 0 0
	Total, ...	4,901 10 0	6,076 12 0	...	17 0 0
Allahabad.	Cawnpore, ...	2,977 13 0	4,344 10 0	9 14 0	...
	Fettehpore, ...	337 2 0	363 7 0	...	...
	Banda, ...	221 6 0	351 5 0	...	...
	Allahabad, ...	4,031 0 0	4,502 2 0	35 0 0	18 3 0
	Humeerpore, ...	606 7 0	496 0 0	...	20 12 0
	Jounpore, ...	541 2 0	728 0 0	...	...
	Total, ...	8,714 14 0	10,785 8 0	44 14 0	38 15 0
Benares.	Goruckpore, ...	811 7 0	860 4 0	...	...
	Bustee, ...	363 12 0	586 12 0	280 0 0	...
	Azimgurh, ...	450 7 0	588 13 0	...	...
	Mirzapore, ...	860 2 0	859 14 0	...	6 9 0
	Benares, ...	1,981 0 0	1,794 0 0	281 12 0	...
	Ghazeepore, ...	1,445 0 0	1,063 3 0	...	...
	Total, ...	5,911 12 0	5,752 14 0	561 12 0	6 9 0
Jhansie.	Jaloun, ...	258 0 0	293 0 0	...	...
	Jhansie, ...	296 3 0	546 5 0	...	...
	Lullutpore, ...	103 9 0	147 11 0	...	...
	Total, ...	657 12 0	987 0 0	...	...
Kumaon.	Kumaon, ...	1,233 0 0	897 0 0	...	...
	Gurhwal, ...	55 0 0	90 0 0	...	...
	Total, ...	1,288 0 0	987 0 0	...	...
	Embossing Press Account, ...	37 3 0	74 1 0	...	...
	GRAND TOTAL,... ...	33,506 8 0	37,173 2 0	871 10 0	626 14 0

DIX A.

under the General Stamp Act XVIII. of 1869 *in the N.-W. P. during the year* 1871-72.

CEIPTS.

4.		5.		6.	
Share Transfer Adhesives.		Bill of Exchange or Hoondees.		Blue and Black Document Stamps.	
1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
72 0 0	20 0 0	855 0 0	637 0 0	7,615 0 0	6,912 5 0
...	...	965 7 0	685 12 0	16,457 12 0	17,854 0 0
...	...	53 8 0	155 6 0	17,195 10 0	16,202 14 0
485 0 0	701 8 0	3,311 0 0	2,635 6 0	29,700 0 0	29,421 9 0
...	...	2,198 0 0	1,907 4 0	23,129 5 0	19,249 4 0
...	28 12 0	3,736 0 0	4,433 6 0	33,810 7 0	33,762 4 0
557 0 0	750 4 0	11,118 15 0	10,454 2 0	1,27,908 2 0	1,23,402 4 0
...	...	2,881 2 0	2,024 13 0	18,372 8 0	20,428 7 0
...	...	4,094 12 0	3,994 9 0	27,136 3 0	28,337 15 0
...	...	162 4 0	128 4 0	11,873 10 0	15,079 15 0
70 8 0	103 8 0	26,238 0 0	9,998 3 0	30,012 11 0	33,142 8 0
...	...	690 11 0	691 12 0	8,595 14 0	8,953 0 0
...	...	399 3 0	309 0 0	14,195 9 0	16,013 11 0
70 8 0	103 8 0	34,466 0 0	17,143 9 0	1,10,186 7 0	1,21,955 8 0
...	...	468 5 0	198 14 0	15,423 6 0	15,124 13 0
...	...	3,100 0 0	2,204 5 0	40,682 6 0	36,126 14 0
...	...	242 0 0	188 9 0	20,566 11 0	20,866 10 0
...	...	3,168 8 0	2,766 4 0	48,998 6 0	47,364 6 0
...	...	1,314 5 0	1,131 0 0	20,936 10 0	19,516 0 0
...	...	8,293 2 0	6,489 0 0	1,46,607 7 0	1,38,998 11 0
62 0 0	5 4 0	16,780 14 0	13,530 5 0	24,374 10 0	25,817 1 0
...	...	40 5 0	10 12 0	7,691 6 0	6,831 14 0
...	...	625 8 0	499 10 0	8,471 5 0	6,485 15 0
95 8 0	159 12 0	3,281 7 0	2,636 6 0	31,327 3 0	27,275 10 0
...	8 2 0	406 10 0	337 8 0	6,636 13 0	5,561 0 0
...	...	476 15 0	325 6 0	16,105 5 0	15,944 9 0
157 8 0	173 2 0	21,611 11 0	17,339 15 0	94,606 10 0	87,916 1 0
...	...	618 15 0	606 3 0	31,459 12 0	25,951 8 0
...	...	146 12 0	163 10 0	18,116 1 0	15,141 8 0
...	30 0 0	857 7 0	736 12 0	19,238 9 0	18,106 5 0
68 8 0	4 0 0	11,838 15 0	9,188 5 0	25,849 3 0	24,659 7 0
...	...	18,875 14 0	11,004 3 0	33,245 0 0	34,561 8 0
...	...	9,346 3 0	4,378 2 0	32,385 12 0	28,471 7 0
68 8 0	34 0 0	41,684 2 0	26,077 3 0	1,60,294 5 0	1,46,901 11 0
...	...	288 8 0	637 14 0	10,118 3 0	8,651 6 0
...	...	897 5 0	541 0 0	5,433 6 0	4,839 2 0
...	...	58 4 0	43 5 0	1,457 1 0	1,108 4 0
...	...	1,244 1 0	1,222 3 0	17,008 10 0	14,598 12 0
2 0 0	0 12 0	439 11 0	661 1 0	10,782 14 0	8,512 15 0
...	...	6 8 0	2 0 0	1,767 3 0	1,897 1 0
2 0 0	0 12 0	440 3 0	663 1 0	12,550 1 0	10,410 0 0
...	...	4,021 10 0	5,646 7 0	6,108 4 0	7,308 14 0
855 8 0	1,061 10 0	1,22,879 12 0	85,029 8 0	6,75,269 14 0	6,51,491 13 0

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied under

RECEIPTS.—

1.		7.		8.	
Division.	District.	Total on account of vend of Stamps.		Stamp Duties and Penalties realized by Civil Courts under Section XX.	
		1870-71.	1871-72.	1870 71.	1871-72.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Doon, ...	10,375 0 0	9,816 13 0	...	44 15 0
	Saharunpore, ...	18,933 3 0	19,849 12 0	386 14 0	183 11 0
	Moozuffernuggur, ...	17,711 12 0	16,726 1 0	52 15 0	33 0 0
	Meerut, ...	35,491 3 0	35,098 7 0	3,301 11 0	195 12 0
	Boolundshuhur, ...	25,597 5 0	21,156 8 0	168 10 0	133 8 0
	Allygurh, ...	38,746 7 0	39,679 6 0	322 6 0	555 1 0
	Total, ...	1,46,854 14 0	1,42,326 15 0	4,239 8 0	1,145 15 0
Agra.	Muttra, ...	21,658 10 0	23,180 4 0	36 0 0	17 10 0
	Furruckabad, ...	32,267 13 0	33,283 13 0	113 8 0	186 5 0
	Mynpoory, ...	12,460 13 0	15,775 3 0	46 2 0	15 4 0
	Agra, ...	58,860 12 0	45,830 13 0	411 10 0	157 4 0
	Etawah, ...	9,594 11 0	9,778 13 0	4 13 0	...
	Etah, ...	14,869 12 0	16,707 11 0	6 15 0	36 13 0
	Total, ...	1,49,712 7 0	1,44,556 9 0	619 0 0	413 4 0
Rohilkhund.	Bijnour, ...	16,136 5 0	15,587 7 0	34 12 0	35 1 0
	Moradabad, ...	44,959 6 0	39,844 3 0	146 12 0	308 4 0
	Budaon, ...	21,268 11 0	21,680 3 0	...	68 5 0
	Bareilly, ...	53,956 14 0	52,320 10 0	59 5 0	88 7 0
	Shahjehanpore,... ...	23,480 15 0	22,149 0 0	96 10 0	121 12 0
	Total, ...	1,59,802 3 0	1,51,581 7 0	337 7 0	621 13 0
Allahabad.	Cawnpore, ...	44,205 3 0	43,697 4 0	487 3 0	552 8 0
	Futtehpore, ...	8,068 13 0	7,206 1 0	552 5 0	419 0 0
	Banda, ...	9,318 3 0	7,336 14 0	...	168 6 0
	Allahabad, ...	38,770 2 0	34,592 1 0	184 7 0	146 12 0
	Humeerpore, ...	7,649 14 0	6,423 6 0	57 12 0	250 14 0
	Jounpore, ...	17,123 6 0	16,997 15 0	1,487 1 0	549 15 0
	Total, ...	1,25,135 9 0	1,16,253 9 0	2,768 12 0	2,087 7 0
Benares.	Goruckpore, ...	32,890 2 0	27,427 15 0	90 9 0	91 15 0
	Bustee, ...	18,906 9 0	15,891 14 0	36 6 0	162 12 0
	Azimgurh, ...	20,546 7 0	19,461 14 0	174 11 0	189 12 0
	Mirzapore, ...	38,616 12 0	34,718 3 0	156 9 0	81 3 0
	Benares, ...	54,383 10 0	47,359 11 0	225 11 0	365 14 0
	Ghazeepore, ...	43,176 15 0	33,912 12 0	69 10 0	164 8 0
	Total, ...	2,08,520 7 0	1,78,772 5 0	753 8 0	1,056 0 0
Jhansie.	Jaloun, ...	10,664 11 0	9,582 4 0	60 4 0	24 6 0
	Jhansie, ...	6,626 14 0	5,926 7 0	...	89 0 0
	Lullutpore, ...	1,618 14 0	1,299 4 0	22 14 0	0 5 0
	Total, ...	18,910 7 0	16,807 15 0	83 2 0	113 11 0
Kumaon.	Kumaon, ...	12,457 9 0	10,071 12 0	...	...
	Gurhwal, ...	1,822 11 0	1,989 1 0	58 12 0	...
	Total, ...	14,280 4 0	12,060 13 0	58 12 0	...
	Embossing Press Account,...	10,167 1 0	13,023 6 0	...	...
	GRAND TOTAL, ...	8,33,383 4 0	7,75,382 15 0	8,860 1 0	5,438 2 0

DIX A.—(*continued.*)

the General Stamp Act XVIII. of 1869 *in the N.-W. P. during the year* 1871-72.

(*continued*)

9.		10.		11.		12.	
Stamp Duties and Penalties realized by Collectors under Section XXIV.		Stamp Duties, Penalties, and Adjudication Fees realized by Collectors under Section XXXIX.		Payments on account of cost of the paper when Stamps are renewed under Section XLV.		Fines realized under Chapter IV.	
1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
87 8 0	131 0 0	625 10 0	147 7 0	0 7 0	89 14 0	40 0 0	164 0 0
...	...	...	...	3 2 0	1 6 7	...	...
470 0 0	6 0 0	...	...	...	...	...	...
...	...	...	...	2 7 9	...	0 6 0	...
75 12 0	31 10 0	...	...	0 3 0	0 4 0	...	...
219 0 0	380 15 0	234 0 0	133 6 0	3,035 11 0	44 0 0	...	...
852 4 0	549 9 0	859 10 0	280 13 0	3,041 14 9	135 8 7	40 6 0	164 0 0
239 14 0	326 7 0	9 0 0	...	...	...	...	...
...	1 0 0	112 5 0	39 11 0	...	...	...	...
215 9 0	207 12 0	...	...	0 15 0	0 14 8	5 0 0	...
125 0 0	90 12 0	24 8 0	174 9 0	1 13 0	3 1 6	25 0 0	0 3 0
102 2 0	126 0 0	156 2 4	8 0 0	10 13 11	...	...	...
...	9 3 0	322 12 0	52 10 0	...	...	...	...
682 9 0	761 2 0	624 11 4	274 14 0	13 9 11	4 0 2	30 0 0	0 3 0
129 10 0	70 8 0	...	...	...	...	...	...
38 9 0	10 0 0	...	...	9 3 4	6 3 8	...	...
...	7 8 0	...	...	0 1 0	...	...	...
17 7 0	37 3 0	198 8 0	...	6 6 2	...	...	...
44 10 0	...	66 11 0	273 12 0	13 1 0	...	...	...
230 4 0	125 3 0	265 3 0	273 12 0	28 11 6	6 3 8	...	...
20 0 0	...	20 0 0	5 0 0	31 15 0	105 0 0	...	...
48 12 0	41 5 0	76 0 0	...	0 4 0	0 13 0	...	...
463 14 0	9 6 0	307 0 0	...	...	...	31 0 0	15 0 0
301 14 0	140 12 0	25 8 0	43 0 0	10 5 0	0 15 0	20 0 0	249 8 0
2 10 0	168 0 0	24 2 0	100 0 0	...	...	...	...
769 13 2	1 0 0	177 9 0	30 12 0	...	...	...	...
1,606 15 2	360 7 0	630 3 0	178 12 0	42 8 0	106 12 0	51 0 0	264 8 0
664 8 0	...	...	...	...	...	5 0 0	...
51 1 0	133 14 0	31 8 0	29 0 0	...	...	51 2 0	...
76 14 0	...	...	...	...	...	...	...
23 13 0	31 0 0	55 5 0	289 3 0	...	...	...	...
222 9 0	...	5 0 0	...	1 3 0	0 4 0	...	...
61 4 0	5 0 0	120 0 0	25 8 0	16 2 0	...	29 8 0	...
1,100 1 0	169 14 0	211 13 0	343 11 0	17 5 0	0 4 0	85 10 0	...
...	39 0 0	...	...	0 3 0	...	...	...
...	5 0 0	76 13 0	...	15 0 0	1 0 0	3 0 0	...
...	...	...	...	...	...	...	...
...	44 0 0	76 13 0	...	15 3 0	1 0 0	3 0 0	...
8 0 0	46 11 0	...	...	...	...	...	...
...	144 11 0	...	...	...	...	...	...
8 0 0	191 6 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
4,480 1 2	2,201 9 0	2,668 5 4	1,351 14 0	3,159 4 2	253 12 5	210 0 0	428 11 0

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

RECEIPTS.—

Division.	1. District.	13. Miscellaneous Receipts. 1870-71.	13. Miscellaneous Receipts. 1871-72.	14. Duty realized in Pauper Suits. 1870-71.	14. Duty realized in Pauper Suits. 1871-72.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Doon, ...	...	0 8 0	...	...
	Saharunpore, ...	404 7 0	...	163 6 6	224 2 0
	Moozuffernuggur, ...	2 2 6	3 9 3	375 7 0	193 2 0
	Meerut, ...	...	...	691 11 0	395 14 4
	Boolundshuhur, ...	...	5 14 0	837 15 0	39 14 0
	Allygurh, ...	84 13 6	65 12 11	385 2 11	1,017 13 9
	Total, ...	491 7 0	75 12 2	2,458 10 5	1,870 14 1
Agra.	Muttra, ...	4 10 0	7 0 6	632 1 0	186 12 0
	Furruckabad, ...	7 1 4	18 4 10	623 0 6	670 9 3
	Mynpoory, ...	27 3 0	9 14 6	753 5 3	202 10 6
	Agra, ...	30 7 1	29 15 4	1,172 10 9	208 0 3
	Etawah, ...	...	6 12 3	97 14 0	42 0 0
	Etah, ...	...	...	3 12 0	97 8 5
	Total, ...	69 5 5	71 15 5	3,282 11 6	1,407 8 5
Rohilkhund.	Bijnour, ...	5 6 6	3 8 0	246 14 0	112 3 0
	Moradabad, ...	35 4 2	...	134 7 0	107 9 0
	Budaon, ...	44 9 4	...	289 12 0	1,127 9 0
	Bareilly, ...	...	14 14 3	3,048 6 6	1,331 3 0
	Shahjehanpore, ...	1 11 6	4 8 1	1,019 1 3	708 11 0
	Total, ...	86 15 6	22 14 4	4,738 8 9	3,387 3 0
Allahabad.	Cawnpore, ...	2 8 0	77 6 9	154 1 6	17 2 3
	Futtehpore, ...	...	1 0 0	301 0 3	721 1 0
	Banda, ...	4 12 6	1 11 3	...	7 3 0
	Allahabad, ...	27 12 8	15 6 10	639 11 7	702 8 0
	Humeerpore, ...	0 1 0	...	101 8 0	...
	Jounpore, ...	2 6 2	3 13 10	1,766 13 10	304 12 3
	Total, ...	37 8 4	99 6 8	2,963 3 2	1,752 10 6
Benares.	Goruckpore, ...	1,004 1 0	458 4 6	103 8 6	412 1 0
	Bustee, ...	0 10 11	8 10 3	...	27 0 0
	Azimgurh, ...	11 10 6	4 6 0	337 8 8	228 9 10
	Mirzapore, ...	10 9 2	6 1 9	1,948 7 10	639 9 7
	Benares, ...	8 12 6	1 6 6	465 7 6	53 9 0
	Ghazeepore, ...	0 14 0	...	314 3 0	260 6 0
	Total, ...	1,036 10 1	478 13 0	3,169 3 6	1,621 3 5
Jhansie.	Jaloun, ...	22 9 5	2 0 0	44 9 0	8 8 0
	Jhansie, ...	31 9 8	34 9 1	260 0 0	467 8 0
	Lullutpore, ...	20 0 0	...	19 8 0	...
	Total, ...	74 3 1	36 9 1	324 1 0	476 0 0
Kumaon.	Kumaon, ...	...	...	...	...
	Gurhwal, ...	...	...	...	...
	Total, ...	...	...	...	...
	Embossing Press Account, ...	...	...	...	...
	GRAND TOTAL, ...	1,796 1 5	785 6 8	16,931 6 4	10,515 7 5

DIX A.—(*continued.*)

under the General Stamp Act XVIII. of 1869 *in the N.-W. P. during the year* 1871-72.

(*concluded.*)		CHARGES.			
15.		1.		2.	
Gross Receipts, namely, total of columns 7 to 14, both inclusive.		Discount Paid.		Penalties remitted by Board of Revenue under Section XLII.	
1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
11,128 9 0	10,394 9 0	354 15 0	372 3 0	...	...
19,891 0 6	20,258 15 7	876 3 4	530 4 0	...	...
18,612 4 6	16,961 12 3	675 3 4	422 6 0	...	...
39,487 6 9	35,690 1 4	1,475 14 4	765 10 6	...	...
26,679 13 0	21,367 10 0	1,163 1 10	551 6 9	...	...
43,034 8 5	41,876 6 8	1,763 9 11	1,054 0 0	10 0 0	...
1,58,833 10 2	1,46,549 6 10	6,308 15 9	3,695 14 3	10 0 0	...
22,580 3 0	23,718 1 6	1,124 3 0	825 12 3	...	...
33,123 11 10	34,199 11 1	1,506 13 6	866 1 4	...	...
13,508 15 3	16,211 10 8	449 10 0	274 5 0	...	...
60,651 12 10	46,494 10 1	2,969 0 11	1,689 15 5	...	...
9,966 8 3	9,961 9 3	374 2 7	175 10 0	...	...
15,203 3 0	16,903 13 5	782 2 9	550 14 6	...	...
1,55,034 6 2	1,47,489 8 0	7,206 0 9	4,382 10 6	...	...
16,552 15 6	15,808 11 0	577 10 6	158 7 8	...	...
45,323 9 6	40,276 3 8	2,101 11 6	1,165 7 11	...	...
21,603 1 4	22,883 9 0	1,014 9 3	564 1 0	...	...
57,286 14 8	53,792 5 3	2,351 0 4	1,360 2 4	34 0 0	...
24,722 11 9	23,257 11 1	805 6 4	662 1 9	...	...
1,65,489 4 9	1,56,018 8 0	6,850 5 11	3,910 4 8	34 0 0	...
44,920 14 6	44,454 5 0	1,982 5 3	1,410 12 10	...	...
9,047 2 3	8,389 4 0	277 0 0	124 14 0	...	...
10,124 13 6	7,538 8 3	382 10 0	157 15 8	...	...
39,979 12 3	35,890 14 10	1,621 7 9	938 5 6	7 8 0	...
7,835 15 0	6,942 4 0	258 2 10	83 0 2	...	...
21,327 1 2	17,888 4 1	747 0 7	625 5 0	...	...
1,33,235 10 8	1,21,103 8 2	5,268 10 5	3,340 5 2	7 8 0	...
34,757 12 6	28,390 3 6	1,363 7 2	704 9 6	234 4 0	...
19,077 4 11	16,253 2 3	879 0 5	550 11 6	...	...
21,147 3 2	19,884 9 10	834 11 0	415 13 0	...	...
40,811 8 0	35,765 4 4	1,944 13 0	1,160 12 9	...	...
55,312 5 0	47,780 12 6	2,716 0 9	1,859 10 1	...	...
43,788 8 0	34,368 2 0	2,053 12 9	1,150 6 0	...	...
2,14,894 9 7	1,82,442 2 5	9,791 13 1	5,841 14 10	234 4 0	...
10,792 4 5	9,656 2 0	483 15 0	200 10 0	...	...
7,013 4 8	6,523 8 1	273 1 8	81 5 4	...	...
1,681 4 0	1,299 9 0	60 9 0	38 3 3	...	...
19,486 13 1	17,479 3 1	817 9 8	320 2 7	...	...
12,465 9 0	10,118 7 0	598 11 0	350 1 1	...	...
1,881 7 0	2,133 12 0	81 5 9	82 8 11	...	...
14,347 0 0	12,252 3 0	680 0 9	432 10 0	...	...
10,167 1 0	13,023 6 0	...	...	...	...
8,71,488 7 5	7,96,357 13 6	36,923 8 4	21,923 14 0	285 12 0	...

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

CHARGES.—

Division.	District.	1.	3. Refund of value of unused and damaged Stamps returned under Section XLV.		4. Refund value of Stamps returned on death of vendors, or withdrawal or resignation of license.	
			1870-71.	1871-72.	1870-71.	1871-72.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Doon,	....	257 2 0	334 0 0	...	...
	Saharunpore,	...	174 0 0	125 8 0	...	...
	Moozuffernuggur,	...	...	...	...	...
	Meerut,	...	749 4 1	926 6 2	...	...
	Boolundshuhur,	...	59 9 10	107 3 1	373 5 10	495 2 10
	Allygurh,	...	3,004 11 0	279 0 0	627 8 0	711 6 0
	Total,	...	4,244 10 11	1,772 1 3	1,000 13 10	1,206 8 10
Agra.	Muttra,	...	63 5 9	2 5 6	...	...
	Furruckabad,	...	374 8 0	662 11 0	...	...
	Mynpoory,	...	171 0 0	153 8 0	4 5 0	14 4 0
	Agra,	...	2,258 6 2	1,108 1 1	107 0 10	26 13 5
	Etawah,	...	150 1 6	209 8 0	66 3 10	3 5 10
	Etah,	...	37 8 0	217 8 9	...	...
	Total,	...	3,054 13 5	2,353 10 4	177 9 8	44 7 3
Rohilkhund.	Bijnour,	...	57 8 0	99 2 2	...	5 0 0
	Moradabad,	...	820 0 0	992 6 11	...	...
	Budaon,	...	7 8 4	...	...	224 0 11
	Bareilly,	...	696 2 6	1,856 2 6	11 7 0	...
	Shahjehanpore,	...	159 14 0	229 12 0	...	...
	Total,	...	1,743 0 10	3,177 7 7	11 7 0	229 0 11
Allahabad.	Cawnpore,	...	554 3 3	299 1 9	84 5 6	...
	Futtehpore,	...	38 10 6	8 11 8	...	...
	Banda,	...	...	15 7 4	...	...
	Allahabad,	...	1,842 10 0	1,500 13 6	...	...
	Humeerpore,	...	...	...	...	...
	Jounpore,	...	69 0 0	192 0 0	53 0 0	...
	Total,	...	2,504 7 9	2,016 2 3	137 5 6	...
Benares.	Goruckpore,	...	117 9 1	...	...	45 4 0
	Bustee,	...	457 2 7	112 8 0	...	82 8 9
	Azimgurh,	...	...	...	...	...
	Mirzapore,	...	...	136 3 10	...	58 0 0
	Benares,	...	399 8 0	175 0 0	...	...
	Ghazeepore,	...	1,879 15 10	398 12 9	134 4 7	...
	Total,	...	2,854 3 6	822 8 7	134 4 7	185 12 9
Jhansie.	Jaloun,	...	108 0 0	22 14 9	56 8 0	...
	Jhansie,	...	15 5 2	203 4 10	...	75 8 9
	Lullutpore,	...	3 12 2	49 15 3	1 6 6	20 11 9
	Total,	...	127 1 4	276 2 10	57 14 6	96 4 6
Kumaon.	Kumaon,	...	991 8 0	60 14 11	52 10 3	104 6 0
	Gurhwal,	...	...	...	...	...
	Total,	...	991 8 0	60 14 11	52 10 3	104 6 0
	Embossing Press Account,		...	...	...	...
	GRAND TOTAL,	...	15,519 13 9	10,478 15 9	1,572 1 4	1,866 8 3

MEMO. A.

Gross Receipts for 1871-72,	...	7,96,357 13 6
Ditto ditto 1870-71,	...	8,71,488 7 5
Decrease,	...	75,130 9 11

MEMO.

Gross Receipts for 1871-72,	... ...	...
Total Disbursement, 1871-72,	... ...	...
Amount entered in column 8 of Charges,		45,387 1 9
Commissioner of Stamp's salary,	...	12,000 0 0
Establishment, Travelling Allowance, and Contingencies,	...	4,244 14 0
Total,	...	61,631 15 9

DIX A.—(*continued.*)

under the General Stamp Act XVIII. of 1869 *in the N.-W. P. during the year* 1871-72.

(*continued.*)

5.		6.		7.	
Rewards paid to Informers under Section XXXVIII.		Establishment.		Contingencies.	
1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.
...	...	180 0 0	180 0 0	50 10 0	12 0 9
...	...	240 0 0	240 0 0	73 9 5	31 11 0
9 10 0	...	180 0 0	180 0 0	94 13 0	76 4 6
...	...	360 0 0	360 0 0	433 4 0	166 10 3
...	...	180 0 0	180 0 0	82 15 10	87 1 3
...	...	240 0 0	240 0 0	799 13 9	192 1 6
9 10 0	...	1,380 0 0	1,380 0 0	1,535 2 0	565 13 3
...	...	240 0 0	180 0 0	8 12 0	28 8 6
...	...	360 0 0	360 0 0	295 11 3	13 7 6
...	...	180 0 0	240 0 0	21 2 6	115 5 6
...	...	360 0 0	240 0 0	193 13 3	414 6 1
...	...	180 0 0	240 0 0	86 10 6	33 15 6
...	...	180 0 0	180 0 0	434 8 5	36 5 0
...	...	1,500 0 0	1,440 0 0	1,040 9 11	642 0 1
...	...	180 0 0	180 0 0	55 12 0	130 6 0
...	...	240 0 0	350 0 0	0 11 3	3 5 0
...	...	180 0 0	235 0 0	32 6 6	4 12 0
...	...	360 0 0	360 0 0	186 15 3	49 15 9
14 12 0	...	240 0 0	240 0 0	1 0 0	8 12 6
14 12 0	...	1,200 0 0	1,365 0 0	276 13 0	197 3 3
...	...	360 0 0	360 0 0	457 10 9	490 10 3
...	...	180 0 0	180 0 0	46 10 10	33 4 6
...	...	240 0 0	240 0 0	17 12 3	...
...	...	360 0 0	495 0 0	267 8 0	69 13 9
...	...	180 0 0	180 0 0	98 13 4	79 14 3
...	...	240 0 0	240 0 0	35 8 0	5 5 6
...	...	1,560 0 0	1,695 0 0	1,003 15 2	679 0 3
...	...	360 0 0	252 9 3	...	25 8 6
...	...	240 0 0	205 0 0	...	...
...	...	240 0 0	240 0 0	17 0 0	...
...	...	240 0 0	240 0 0	282 8 0	158 2 6
...	...	360 0 0	360 0 0	333 13 9	139 4 6
...	...	360 0 0	360 0 0	255 2 0	125 12 5
...	...	1,800 0 0	1,657 9 3	888 7 9	448 11 11
...	...	180 0 0	180 0 0	...	...
...	...	180 0 0	180 0 0	11 11 0	0 13 0
...	...	180 0 0	180 0 0	...	8 3 0
...	...	540 0 0	540 0 0	11 11 0	9 0 0
...	...	180 0 0	180 0 0	38 10 0	36 13 9
...	...	180 0 0	180 0 0	19 3 6	5 8 0
...	...	360 0 0	360 0 0	57 13 6	42 5 9
...	...	301 2 7	96 0 0	...	...
24 6 0	...	8,641 2 7	8,533 9 3	4,814 8 4	2,584 2 6

B.

7,96,357 13 6	
61,631 15 9	
7,34,725 13 9	Net receipt for 1871-72.
8,03,715 15 1	Ditto ditto 1870-71.
68,990 1 4	Decrease, 1871-72.

MEMO. C.

Budget Estimate for 1871-72,	...	8,85,000 0 0
Actual Receipts, 1871-72,	...	1,96,357 13 6
Decrease,	...	88,642 2 6

APPENDIX A.—*(concluded.)*

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied under the General Stamp Act XVIII. of 1869 *in the N.-W. P. during the year* 1871-72.

CHARGES—*(concluded.)*

1.		8.		9.	
Division.	District.	Gross charges, namely, total of columns 1 to 7, both inclusive.		Net Receipts.	
		1870-71.	1871-72.	1870-71.	1871-72.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Doon, ...	842 11 0	898 3 9	10,285 14 0	9,496 5 3
	Saharunpore, ...	1,363 12 9	927 7 0	18,527 3 9	19,331 8 7
	Moozuffernuggur, ...	959 10 4	678 10 6	17,652 10 2	16,283 1 9
	Meerut, ...	3,018 6 5	2,218 10 11	36,469 0 4	33,471 6 5
	Boolundshuhur, ...	1,859 1 4	1,420 13 11	24,820 11 8	19,946 12 1
	Allygurh, ...	6,445 10 8	2,476 7 6	36,588 13 9	39,599 15 2
	Total, ...	14,489 4 6	8,620 5 7	1,44,344 5 8	1,37,929 1 3
Agra.	Muttra, ...	1,436 4 9	1,036 10 3	21,143 14 3	22,681 7 8
	Furruckabad, ...	2,537 0 9	1,902 3 10	30,586 11 1	32,297 7 3
	Mynpoory, ...	826 1 6	797 6 6	12,682 13 9	15,414 4 2
	Agra, ...	5,888 5 2	3,479 4 0	54,763 7 8	43,015 6 1
	Etawah, ...	857 2 5	662 7 4	9,109 5 10	9,299 1 11
	Etah, ...	1,434 3 2	984 12 3	13,768 15 10	15,919 1 2
	Total, ...	12,971 1 9	8,862 12 2	1,42,055 4 5	1,38,626 11 10
Rohilkhund.	Bijnour, ...	870 14 6	572 15 10	15,682 1 0	15,235 11 2
	Moradabad, ...	3,162 6 9	2,511 3 10	42,161 2 9	37,764 15 10
	Budaon, ...	1,234 8 1	1,027 13 11	20,368 9 3	21,855 11 1
	Bareilly, ...	3,642 9 1	3,626 4 7	53,645 5 7	50,166 0 8
	Shahjehanpore, ...	1,220 0 4	1,140 10 3	23,501 11 5	22,117 0 10
	Total, ...	10,130 6 9	8,879 0 5	1,55,358 14 0	1,47,139 7 7
Allahabad.	Cawnpore ...	3,438 8 9	2,560 8 10	41,482 5 9	41,893 12 2
	Futtehpore, ...	542 5 4	346 14 2	8,504 12 11	8,042 5 10
	Banda, ...	720 6 3	413 7 0	9,404 7 3	7,125 1 3
	Allahabad, ...	4,099 1 9	3,004 0 9	35,880 10 6	32,886 14 1
	Humeerpore, ...	537 0 2	342 14 5	7,298 14 10	6,599 5 7
	Jounpore, ...	1,144 8 7	1,062 10 6	20,182 8 7	16,825 9 7
	Total, ...	10,481 14 10	7,730 7 8	1,22,753 11 10	1,13,373 0 6
Benares.	Goruckpore, ...	2,075 4 3	1,027 15 3	32,682 8 3	27,362 4 3
	Bustee, ...	1,576 3 0	950 12 3	17,501 1 11	15,302 6 0
	Azimgurh, ...	1,091 11 0	655 13 0	20,055 8 2	19,228 12 10
	Mirzapore, ...	2,467 5 0	1,753 3 1	38,344 3 0	34,012 1 3
	Benares, ...	3,809 6 6	2,533 14 7	51,502 14 6	45,246 13 11
	Ghazeepore, ...	4,683 3 2	2,034 15 2	39,105 4 10	32,333 2 10
	Total, ...	15,703 0 11	8,956 9 4	1,99,191 8 8	1,73,485 9 1
Jhansie.	Jaloun, ...	828 7 0	403 8 9	9,963 13 5	9,252 9 3
	Jhansie, ...	480 1 10	540 15 11	6,533 2 10	5,982 8 2
	Lullutpore, ...	245 11 8	297 1 3	1,435 8 4	1,002 7 9
	Total, ...	1,554 4 6	1,241 9 11	17,932 8 7	16,237 9 2
Kumaon.	Kumaon, ...	1,861 7 3	732 3 9	10,604 1 9	9,386 3 3
	Gurhwal, ...	280 9 3	268 0 11	1,600 13 9	1,865 11 1
	Total, ...	2,142 0 6	1,000 4 8	12,204 15 6	11,251 14 4
	Embossing Press Acct.,...	301 2 7	96 0 0	9,865 14 5	12,927 6 0
	GRAND TOTAL, ...	67,781 4 4	45,387 1 9	8,03,707 3 1	7,50,970 11 9

STAMP OFFICE, N.-W. P.:
Allahabad, the 2nd July, 1872.

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX B.

Statement showing the Receipts and Charges on account of Stamp Duties levied under the Court Fees Act in the N.-W. Provinces for the year 1871-72.

1.		2.		3.	
Division.	District.	Bi-colour impressed Stamps (Red and Black.)		Court Fees Adhesive Stamps.	
		1870-71.	1871-72.	1870-71.	1871-72.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Doon, ...	12,445 0 0	8,110 12 0	350 0 0	143 6 0
	Saharunpore, ...	72,319 5 0	63,405 3 0	968 4 0	974 2 0
	Moozuffernuggur, ...	46,258 8 0	47,083 1 0	1,000 0 0	1,385 0 0
	Meerut, ...	1,14,818 9 0	1,13,052 10 0	2,035 0 0	3,812 8 0
	Boolundshuhur, ...	43,830 7 0	40,052 8 0	203 0 0	458 12 0
	Allygurh, ...	1,28,141 1 0	1,28,027 0 0	2,152 12 0	2,220 12 0
	Total, ...	4,17,812 14 0	3,99,731 2 0	6,709 0 0	8,994 8 0
Agra.	Muttra, ...	48,477 0 0	45,116 14 0	611 12 0	2,088 12 0
	Furruckabad, ...	1,00,535 15 0	83,118 4 0	1,804 1 0	3,963 10 0
	Mynpoory, ...	64,270 15 0	71,130 10 0	1,153 2 0	3,195 12 0
	Agra, ...	1,20,921 5 0	1,17,095 2 0	1,916 4 0	3,569 10 0
	Etawah, ...	26,421 12 0	29,387 11 0	965 8 0	973 13 0
	Etah, ...	50,228 8 0	49,504 0 0	1,276 2 0	4,166 14 0
	Total, ...	4,10,895 7 0	3,95,352 9 0	7,726 13 0	17,958 7 0
Rohilkhund.	Bijnour, ...	33,141 2 0	33,410 11 0	751 9 0	805 14 0
	Moradabad, ...	1,13,521 2 0	94,662 1 0	1,954 4 0	1,687 8 0
	Budaon, ...	74,578 3 0	66,594 13 0	1,868 12 0	1,787 8 0
	Bareilly, ...	1,30,321 5 0	1,35,534 4 0	8,908 8 0	585 0 0
	Shahjehanpore, ...	76,190 2 0	67,717 3 0	1,600 0 0	1,150 0 0
	Total, ...	4,27,751 14 0	3,97,919 0 0	15,083 1 0	6,015 14 0
Allahabad.	Cawnpore, ...	98,600 1 0	93,771 2 0	...	470 0 0
	Futtehpore, ...	35,796 3 0	23,601 11 0	441 13 0	515 9 0
	Banda, ...	24,559 15 0	21,159 9 0	554 3 0	671 3 0
	Allahabad, ...	2,34,941 6 0	1,95,823 3 0	4,434 13 0	3,682 14 0
	Humeerpore. ...	17,279 12 0	15,096 14 0	142 2 0	325 13 0
	Jounpore, ...	52,767 13 0	40,846 11 0	1,041 8 0	2,462 10 0
	Total, ...	4,63,946 2 0	3,90,299 2 0	6,614 7 0	8,128 1 0
Benares.	Goruckpore, ...	97,204 1 0	94,484 4 0	896 6 0	1,376 8 0
	Bustee, ...	32,919 3 0	26,008 9 0	505 0 0	608 8 0
	Azimgurh, ...	74,768 13 0	73,164 0 0	1,509 8 0	2,206 7 0
	Mirzapore, ...	79,061 9 0	69,759 12 0	1,049 0 0	2,681 15 0
	Benares, ...	90,364 11 0	79,411 0 0	900 0 0	1,827 0 0
	Ghazeepore, ...	1,24,352 5 0	1,10,586 5 0	2,317 13 0	8,462 9 0
	Total, ...	4,98,670 10 0	4,53,363 14 0	7,177 11 0	17,162 15 0
Jhansie.	Jaloun, ...	26,169 14 9	*18,945 3 0	381 2 0	466 8 0
	Jhansie, ...	18,437 7 0	16,369 6 0	469 5 0	470 14 0
	Lullutpore, ...	4,564 11 0	4,744 13 0	187 15 0	†152 10 0
	Total, ...	49,172 0 9	40,059 6 0	1,038 6 0	1,090 0 0
Kumaon.	Kumaon, ...	22 724 5 0	15,600 9 0	222 0 0	4,323 1 0
	Gurhwal, ...	7,350 10 0	4,038 8 0	165 8 0	2,591 8 0
	Total, ...	30,074 15 0	19,639 1 0	387 8 0	6,914 9 0
	Embossing Press Account,	3,169 9 0	...	...	...
	GRAND TOTAL, ...	23,01,493 7 9	20,96,364 2 0	44,736 14 0	66,264 6 0

* This includes Rs. 42-6-0 on account of recovery of Commission, as shown in the following monthly statements of Jaloun.

April, Rs. 6 6 0 | May, Rs. 22 0 0 | June, Rs. 14 0 0

† In Lullutpore Rs. 2 realized on account of Fees for attestation of Power of Attorney.

APPEN

Statement showing the Receipts and Charges on account of Stamp Duties levied

1.		4.		5.	
Division.	District.	Total Sales.		Total Discount paid.	
		1870-71.	1871-72.	1870-71.	1871-72.
		Rs. a. p.	Rs a. p.	Rs. a. p	Rs. a. p.
Meerut.	Dehra Doon, ...	12,795 0 0	8,254 2 0	292 12 0	98 8 0
	Saharunpore, ...	73,287 9 0	64,379 5 0	2,655 15 9	755 0 0
	Moozuffernuggur, ...	47,258 8 0	48,468 1 0	2,186 8 9	812 0 0
	Meerut, ...	1,16,853 9 0	1,16,865 2 0	4,363 6 7	1,397 9 3
	Boolundshuhur, ...	44,033 7 0	40,511 4 0	2,254 5 4	616 10 10
	Allygurh, ...	1,30,293 13 0	1,30,247 12 0	4,387 6 9	1,536 0 0
	Total, ...	4,24,521 14 0	4,08,725 10 0	16,120 7 2	5,215 12 1
Agra.	Muttra, ...	49,088 12 0	47,205 10 0	2,453 15 0	812 8 0
	Furruckabad, ...	1,02,340 0 0	87,081 14 0	4,674 11 5	1,445 7 7
	Mynpoory, ...	65,424 1 0	74,326 6 0	2,462 11 0	787 0 0
	Agra, ...	1,22,837 9 0	1,20,664 12 0	4,209 15 6	1,367 8 8
	Etawah, ...	27,427 4 0	30,361 8 0	1,374 5 9	462 11 10
	Etah, ...	51,504 10 0	53,670 14 0	2,648 4 0	960 6 6
	Total, ...	4,18,622 4 0	4,13,311 0 0	17,823 14 8	5,835 10 7
Rohilkhund.	Bijnour, ...	33,892 11 0	34,216 9 0	1,538 12 8	600 5 7
	Moradabad, ...	1,15,475 6 0	96,349 9 0	4,785 5 10	1,442 0 0
	Budaon, ...	76,446 15 0	68,382 5 0	3,880 12 11	1,120 4 0
	Bareilly, ...	1,39,229 13 0	1,36,119 4 0	5,416 3 5	1,896 0 0
	Shahjehanpore, ...	77,790 2 0	68,867 3 0	3,190 13 10	1,081 12 9
	Total, ...	4,42,834 15 0	4,03,934 14 0	18,812 0 8	6,140 6 4
Allahabad.	Cawnpore, ...	98,601 1 0	94,241 2 0	2,905 2 6	1,118 2 9
	Futtehpore, ...	36,238 0 0	24,117 4 0	1,265 10 6	327 13 7
	Banda, ...	25,114 2 0	21,830 12 0	1,204 2 5	307 3 1
	Allahabad, ...	2,39,376 3 0	1,99,506 1 0	4,854 2 1	1,542 13 5
	Humeerpore, ...	17,421 14 0	15,422 11 0	715 15 0	197 11 11
	Jounpore, ...	53,809 5 0	43,309 5 0	2,173 0 7	656 1 5
	Total, ...	4,70,560 9 0	3,98,427 3 0	13,118 1 1	4,149 14 2
Benares.	Goruckpore, ...	98,100 7 0	95,860 12 0	3,829 0 4	1,155 15 0
	Bustee, ...	33,424 3 0	26,617 1 0	1,623 5 6	452 8 2
	Azimgurh, ...	76,278 5 0	75,370 7 0	3,173 1 4	847 0 0
	Mirzapore, ...	80,110 9 0	72,441 11 0	2,656 5 3	891 6 0
	Benares, ...	91,264 11 0	81,238 0 0	2,625 6 9	852 12 6
	Ghazeepore, ...	1,26,670 2 0	1,18,998 14 0	5,036 0 3	1,714 11 1
	Total, ...	5,05,848 5 0	4,70,526 13 0	18,943 3 5	5,914 4 9
Jhansie.	Jaloun, ...	26,551 0 9	19,411 11 0	1,011 2 9	256 6 0
	Jhansie, ...	18,906 12 0	16,840 4 0	565 7 6	175 0 0
	Lullutpore, ...	4,752 10 0	4,897 7 0	201 10 8	65 2 9
	Total, ...	50,210 6 9	41,149 6 0	1,778 4 11	496 8 9
Kumaon.	Kumaon, ...	22,946 5 0	19,923 10 0	1,159 10 7	321 7 9
	Gurhwal, ...	7,516 2 0	6,630 0 0	426 15 3	135 8 0
	Total, ...	30,462 7 0	26,553 10 0	1,586 9 10	456 15 9
	Embossing Press Account,	3,169 9 0	...	...	...
	GRAND TOTAL, ...	23,46,230 5 9	21,62,628 8 0	88,182 9 9	28,209 8 5

MEMO. A.

Gross Receipts for 1871-72, ...	21,62,628 8 0	
Ditto for 1870-71, ...	23,46,230 5 9	
Decrease ...	1,83,601 13 9	

MEMO. B.

Gross Receipts for 1871-72, ...	21,62,628 8 0
Total Disbursements, 1871-72, ...	54,258 14 5
	21,08,369 9 7
	22,17,960 15 8
	1,09,591 6 1

DIX B.—(*continued.*)

under the Court Fees Act in the North-Western Provinces for the year 1871-72.

6.		7.		8.	
Refunds of Fees under Section XIII.		Refunds of Fees under Section XIV.		Refunds of Fees under Section XV.	
1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...
1,264 0 0	990 14 0	...	...	...	...
111 0 0	8 4 0	...	...	346 12 0	32 12 0
3,676 2 0	1,074 8 11	...	...	...	...
...	...	...	...	...	...
539 8 0	453 6 0	...	...	...	...
5,590 10 0	2,527 0 11	...	...	346 12 0	32 12 0
...	...	...	...	184 10 0	10 0 0
585 0 0	274 8 0	...	...	...	...
1,485 10 0	404 0 0	...	...	7 12 0	...
1,835 4 10	1,661 4 0	...	...	...	...
43 14 0	...	...	...	304 8 0	35 8 0
5 10 0	...	...	...	6 0 0	...
3,955 6 10	2,339 12 0	...	...	502 14 0	45 8 0
...	...	...	...	111 11 0	50 4 0
1,187 10 0	570 6 0	...	...	...	...
...	...	...	...	244 4 0	21 0 0
852 8 0	318 2 0	735 14 6	532 8 0	...	30 12 0
626 4 0	500 14 0	...	...	...	...
2,666 6 0	1,389 6 0	735 14 6	532 8 0	355 15 0	102 0 0
134 2 0	396 0 0	244 6 0	...	28 8 0	...
287 10 0	261 12 0	142 12 0	...	55 6 0	...
...	...	...	...	...	...
12,116 10 0	10,519 10 0	...	...	...	18 4 0
...	...	...	...	...	...
390 9 0	76 6 0	65 8 0	107 0 0	...	27 0 0
12,928 15 0	11,253 12 0	452 10 0	107 0 0	83 14 0	45 4 0
40 0 0	...	207 4 0	278 6 0	421 8 0	760 10 0
9 0 0	*74 12 0	6 0 0	...	21 0 0	...
492 4 0	267 2 0	...	...	...	...
...	92 4 0	...	...	...	...
164 0 0	285 8 0	363 12 0	90 8 0	8 8 0	...
...	933 6 0	...	...	...	...
705 4 0	1,653 0 0	577 0 0	368 14 0	451 0 0	760 10 0
12 8 0	4 8 0	...	...	160 0 0	...
436 2 0	168 10 0	95 14 0	...	152 10 0	82 0 0
27 0 2	11 8 0	...	...	1 0 0	92 0 0
475 10 2	184 10 0	95 14 0	...	313 10 0	174 0 0
...	...	...	...	...	...
...	4 6 0	...	...	...	...
...	4 6 0	...	...	...	...
...	...	...	...	...	...
26,322 4 0	19,351 14 11	1,861 6 6	1,008 6 0	2,054 1 0	1,160 2 0

MEMO. C.

Budget Estimate for 1871-72, ...	24,20,000 0 0
Actuals for 1871-72, ...	21,62,628 8 0
Decrease,...	2,57,371 8 0

Net Receipt for 1871-72.
Ditto for 1870-71.

Decrease 1871-72.

* Refund of Fees under Income Tax Act shown in the following Monthly Statements of the Bustee District ;—

April, ...	Rs. 30 8 0	July, ...	Rs. 7 0 0	November, ...	As. 0 8 0
May, ...	„ 14 0 0	August, ...	„ 2 0 0	January, ...	Rs. 2 0 0
June, ...	„ 5 8 0	September,	„ 7 4 0	February, ...	„ 4 8 0

APPEN

Statement showing the Receipts and Charges on account of Stamp Duties levied

1.		9.		10.	
Division	District.	Refunds of value of damaged or spoiled Stamps.		Refunds of value of Stamps returned by vendors on their death, or withdrawal or resignation of license.	
		1870-71.	1871-72.	1870-71.	1871-72.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Doon, ...	0 15 0	144 14 0	...	...
	Saharunpore, ...	150 0 0	...	...	...
	Meozuffernuggur, ...	44 0 0	2 8 0	...	...
	Meerut, ...	786 13 8	...	...	...
	Boolundshuhur, ...	...	...	472 12 5	40 2 3
	Allygurh, ...	21 0 0	...	645 5 0	1,008 3 0
	Total, ...	1,002 12 8	147 6 0	1,118 1 5	1,048 5 3
Agra.	Muttra, ...	10 0 0	1 4 6	55 5 5	...
	Furruckabad, ...	...	...	...	...
	Mynpoory, ...	14 5 0	...	117 8 0	95 9 3
	Agra, ...	386 15 0	89 14 0	132 15 0	34 12 8
	Etawah, ...	...	40 0 0	17 10 11	...
	Etah, ...	69 0 0	...	...	...
	Total, ...	480 4 0	131 2 6	323 7 4	130 5 11
Rohilkhund.	Bijnour, ...	...	...	75 0 4	9 0 0
	Moradabad, ...	245 0 0	...	...	...
	Budaon, ...	19 6 11	...	...	517 6 3
	Bareilly, ...	660 0 0	...	...	...
	Shahjehanpore, ...	294 14 0	43 8 3	...	...
	Total, ...	1,219 4 11	43 8 3	75 0 4	526 6 3
Allahabad.	Cawnpore, ...	101 15 0	...	31 7 6	...
	Futtehpore, ...	...	...	...	...
	Banda, ...	...	...	...	...
	Allahabad, ...	...	...	...	...
	Humeerpore, ...	...	...	6 0 0	...
	Jounpore, ...	190 0 0	...	...	...
	Total, ...	291 15 0	...	37 7 6	...
Benares.	Goruckpore, ...	...	156 10 9	87 0 0	119 8 0
	Bustee, ...	9 9 8	...	...	282 9 10
	Azimgurh, ...	...	...	...	...
	Mirzapore, ...	...	328 8 0	...	...
	Benares, ...	2,300 0 0	...	...	...
	Ghazeepore, ...	1,685 4 8	...	464 1 1	...
	Total, ...	3,994 14 4	485 2 9	501 1 1	402 1 10
Jhansie.	Jaloun, ...	251 2 0	...	222 1 0	...
	Jhansie, ...	276 15 7	32 15 0	25 0 6	1,158 12 0
	Lullutpore, ...	...	...	...	179 9 4
	Total, ...	528 1 9	32 15 0	247 1 6	1,338 5 4
Kumaon.	Kumaon, ...	7 0 0	...	22 9 0	243 4 0
	Gurhwal, ...	...	...	...	...
	Total, ...	7 0 0	...	22 9 0	243 4 0
	Embossing Press Account,	...	...	...	...
	GRAND TOTAL, ...	7,524 4 8	840 2 6	2,324 12 2	3,688 12 7

STAMP OFFICE, N.-W. P.:
Allahabad, the 2nd July, 1872.

DIX B.—(*concluded.*)

under the Court Fees Act in the North-Western Provinces for the year 1871-72.

11.		12.		13.	
Contingencies.		Gross Charges.		Net Receipts.	
1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	The entire Contingencies shown under General Stamp Act.	293 11 0	243 6 0	12,501 5 0	8,010 12 0
...		4,049 15 9	1,745 14 0	69,237 9 3	62,633 7 0
...		2,688 4 9	855 8 0	44,570 3 3	47,612 9 0
...		8,826 6 3	2,472 2 2	1,08,027 2 9	1,14,392 15 10
...		2,727 1 9	656 13 1	41,306 5 3	39,854 6 11
...		5,593 3 9	2,997 9 0	1,24,700 9 3	1,27,250 3 0
...		24,178 11 3	8,971 4 3	4,00,343 2 9	3,99,754 5 9
...		2,703 14 5	823 12 6	46,384 13 7	46,381 13 6
...		5,259 11 5	1,719 15 7	97,080 4 7	85,361 14 5
...		4,087 14 0	1,286 9 3	61,336 3 0	73,039 12 9
...		6,565 2 4	3,153 7 4	1,16,272 6 8	1,17,511 4 8
...		1,740 6 8	538 3 10	25,686 13 4	29,823 4 2
...		2,728 14 0	960 6 6	48,775 12 0	52,710 7 6
...		23,085 14 10	8,482 7 0	3,95,536 5 2	4,04,828 9 0
...		1,725 8 0	659 9 7	32,167 3 0	33,556 15 5
...		6,217 15 10	2,012 6 0	1,09,257 6 2	94,837 3 0
...		4,144 7 10	1,658 10 3	72,302 7 2	66,723 10 9
...		7,664 9 11	2,777 6 0	1,31,565 3 1	1,33,341 14 0
...		4,111 15 10	1,626 3 0	73,678 2 2	67,241 0 0
...		23,864 9 5	8,734 2 10	4,18,970 5 7	3,95,200 11 2
...		3,445 9 0	1,514 2 9	95,155 8 0	92,726 15 3
...		1,751 6 6	589 9 7	34,486 9 6	23,527 10 5
...		1,204 2 5	307 3 1	23,909 15 7	21,523 8 11
...		16,970 12 1	12,080 11 5	2,22,405 6 11	1,87,425 5 7
...		721 15 0	197 11 11	16,699 15 0	15,224 15 1
...		2,819 1 7	866 7 5	50,990 3 5	42,442 13 7
...		26,912 14 7	15,555 14 2	4,43,647 10 5	3,82,871 4 10
...		4,534 12 4	2,471 1 9	93,565 10 8	93,389 10 3
...		1,668 15 2	809 14 0	31,755 3 10	25,807 3 0
...		3,665 5 4	1,114 2 0	72,612 15 8	74,256 5 0
...		2,656 5 3	1,312 2 0	77,454 3 9	71,129 9 0
...		5,461 10 9	1,228 12 6	85,803 0 3	80,009 3 6
...		7,185 6 0	2,648 1 1	1,19,484 12 0	1,16,350 12 11
...		25,172 6 10	9,584 1 4	4,80,675 14 2	4,60,942 11 8
...		1,656 13 11	260 14 0	24,894 2 10	19,150 13 0
...		1,552 1 7	1,617 5 0	17,354 10 5	15,222 15 0
...		229 10 10	348 4 1	4,522 15 2	4,549 2 11
...		3,438 10 4	2,226 7 1	46,771 12 5	38,922 14 11
...		1,189 3 7	564 11 9	21,757 1 5	19,358 14 3
...		426 15 3	139 14 0	7,089 2 9	6,490 2 0
...		1,616 2 10	704 9 9	28,846 4 2	25,849 0 3
...		...	...	3,169 9 0	...
...		1,28,269 6 1	54,258 14 5	22,17,960 15 8	21,08,369 9 7

E. MACNAGHTEN,
Offg Commissioner of Stamps, N.-W. P.

APPEN

Detailed Statement showing Discount allowed on sale of Non-Judicial Stamps under the

Division.	District.	Total value of Stamps											
		Purchasers of Bill and Adhesive Stamps.						Ex-officio Vendors.				Licensed	
		1870-71.			1871-72.			1870-71.			1871-72.	1870-71.	
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs. a. p.	Rs.	a. p.
Meerut.	Dehra Doon, ...	2,770	0	0	2,904	8	0	1,150	0	0	...	3,235	0 0
	Saharunpore, ...	2,475	7	0	1,995	12	0	2,915	4	0	...	11,825	0 0
	Moozuffernuggur, ...	515	7	0	590	0	0	3,898	2	0	...	11,900	0 0
	Meerut, ...	5,365	5	0	5,335	6	0	4,352	0	0	...	18,915	0 0
	Boolundshuhur, ...	2,468	0	0	2,032	12	0	1,954	5	0	...	17,293	8 0
	Allygurh, ...	4,936	0	0	5,933	6	0	3,760	15	0	...	24,200	0 0
	Total, ...	18,530	3	0	18,791	12	0	18,030	10	0	...	87,368	8 0
Agra.	Muttra, ...	3,271	2	0	2,756	13	0	350	0	0	...	15,950	0 0
	Furruckabad, ...	5,101	10	0	4,935	14	0	7,216	5	0	...	19,499	6 0
	Mynpoory, ...	513	13	0	573	0	0	4,586	2	0	...	5,658	0 0
	Agra, ...	28,777	12	0	12,465	5	0	2,752	0	0	...	21,960	10 0
	Etawah, ...	999	4	0	858	11	0	3,078	1	0	...	4,277	13 0
	Etah, ...	720	11	0	694	0	0	...			...	14,195	9 0
	Total, ...	39,384	4	0	22,283	11	0	17,982	8	0	...	81,541	6 0
Rohilkhund.	Bijnour, ...	712	15	0	462	8	0	5,649	4	0	...	7,003	2 0
	Moradabad, ...	4,276	8	0	3,717	5	0	322	14	0	...	32,150	0 0
	Budaon, ...	702	0	0	813	9	0	4,871	11	0	...	15,350	0 0
	Bareilly, ...	4,958	8	0	4,956	4	0	3,715	6	0	...	45,283	0 0
	Shahjehanpore, ...	2,544	5	0	2,633	0	0	241	10	0	...	15,400	0 0
	Total, ...	13,194	4	0	12,582	10	0	14,800	13	0	...	1,15,186	2 0
Allahabad.	Cawnpore, ...	19,860	9	0	17,890	3	0	8,670	14	0	...	10,591	0 0
	Futtehpore, ...	464	4	0	306	0	0	3,167	5	0	...	3,434	8 0
	Banda, ...	764	0	0	743	4	0	3,391	10	0	...	4,476	5 0
	Allahabad, ...	7,392	15	0	7,316	5	0	6,108	13	0	...	18,398	14 0
	Humeerpore, ...	951	0	0	738	4	0	3,912	15	0	...	2,046	6 0
	Jounpore, ...	1,018	1	0	1,044	3	0	2,497	14	0	...	11,505	0 0
	Total, ...	30,450	13	0	28,028	3	0	27,749	7	0	...	50,452	5 0
Benares.	Goruckpore, ...	1,429	15	0	1,383	12	0	592	0	0	...	23,130	4 0
	Bustee, ...	772	8	0	739	10	0	2,344	10	0	...	14,638	6 0
	Azimgurh, ...	1,307	14	0	1,267	0	0	4,857	8	0	...	11,600	0 0
	Mirzapore, ...	12,767	5	0	10,021	4	0	1,758	9	0	...	20,977	10 0
	Benares, ...	21,138	10	0	12,798	3	0	...			...	25,393	0 0
	Ghazeepore, ...	10,781	3	0	5,441	5	0	1,412	9	0	...	26,575	8 0
	Total, ...	48,197	7	0	31,651	2	0	10,965	4	0	...	1,22,314	12 0
Jhansie.	Jaloun, ...	546	8	0	930	14	0	3,368	3	0	...	6,750	0 0
	Jhansie, ...	...			...			2,680	2	0	...	3,946	12 0
	Lullutpore, ...	161	13	0	190	15	0	250	15	0	...	1,050	0 0
	Total, ...	708	5	0	1,121	13	0	6,299	4	0	...	11,746	12 0
Kumaon.	Kumaon, ...	1,674	11	0	1,558	13	0	1,395	8	0	...	8,121	12 0
	Gurhwal, ...	55	0	0	90	0	0	695	3	0	...	1,072	8 0
	Total, ...	1,729	11	0	1,648	13	0	2,090	11	0	...	9,194	4 0
	Embossing Press, ...	...			...			...			...	...	
	Grand Total, ...	1,52,194	15	0	1,16,108	0	0	97,918	9	0	...	4,77,804	1 0

DIX C.

General Stamp Act in the North-Western Provinces during the year 1871-72.

SOLD TO				DETAILS OF DISCOUNT.					
				On sale of Share Transfer—Adhesive.					
Vendors.	Total.			Purchasers.		Ex-officio Vendors.		Licensed Vendors.	
1871-72.	1870-71.	1871-72.		1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.
Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,250 0 0	7,155 0 0	7,154 8 0		4 8 0	1 4 0	...	...	...	...
13,575 0 0	17,215 11 0	15,570 12 0		...	...	...	...	...	...
12,900 0 0	16,313 9 0	13,490 0 0		...	...	...	...	...	...
16,325 0 0	28,632 5 0	21,660 6 0		...	...	...	...	...	...
15,122 10 0	21,715 13 0	17,155 6 0		...	...	...	...	...	...
23,400 0 0	32,896 15 0	29,333 6 0		...	1 3 9	...	...	...	...
85,572 10 0	1,23,929 5 0	1,04,364 6 0		4 8 0	2 7 9	...	...	...	...
18,100 0 0	19,571 2 0	20,856 13 0		...	...	...	...	...	...
19,666 14 0	31,817 5 0	24,602 12 0		...	...	...	...	...	...
7,850 0 0	10,757 15 0	8,428 0 0		...	...	...	...	...	...
25,221 8 0	53,490 6 0	37,686 13 0		...	...	...	...	...	...
4,200 0 0	8,355 2 0	5,058 11 0		...	...	...	...	...	...
16,013 11 0	14,916 4 0	16,707 11 0		...	...	...	...	...	...
91,052 1 0	1,38,908 2 0	1,13,335 12 0		...	...	...	...	...	...
4,234 6 0	13,365 5 0	4,696 14 0		...	...	...	...	...	...
28,945 0 0	36,749 6 0	32,662 5 0		...	...	...	...	...	...
15,600 0 0	20,923 11 0	16,413 9 0		...	...	...	...	...	...
45,612 8 0	53,956 14 0	50,568 12 0		...	...	...	...	...	...
15,500 0 0	18,185 15 0	18,133 0 0		...	...	...	...	...	...
1,09,891 14 0	1,43,181 3 0	1,22,474 8 0		...	...	...	...	...	...
13,656 4 0	39,122 11 0	31,526 7 0		2 5 0	...	...	...	...	...
3,525 0 0	7,066 1 0	3,831 0 0		...	...	...	...	...	...
3,736 4 0	8,631 15 0	4,479 8 0		...	...	...	...	...	...
17,714 5 0	31,900 10 0	25,030 10 0		4 1 0	3 12 0	...	...	...	...
1,250 0 0	6,910 5 0	1,988 4 0		...	...	...	...	...	...
11,706 8 0	15,020 15 0	12,750 11 0		...	...	...	...	...	...
51,588 5 0	1,08,652 9 0	79,616 8 0		6 6 0	3 12 0	...	...	...	...
20,717 8 0	25,152 3 0	22,101 4 0		...	...	...	...	...	...
14,334 0 0	17,755 8 0	15,073 10 0		...	...	...	...	...	...
11,400 0 0	17,765 6 0	12,667 0 0		...	...	...	...	...	...
19,678 14 0	35,503 8 0	29,700 2 0		...	...	...	...	...	...
27,014 0 0	46,531 10 0	39,812 3 0		...	...	...	...	...	...
24,591 6 0	38,769 4 0	30,032 11 0		...	...	...	...	...	...
1,17,735 12 0	1,31,477 7 0	1,49,386 14 0		...	...	...	...	...	...
4,750 0 0	10,664 11 0	5,680 14 0		...	...	...	...	...	...
2,121 8 0	6,626 14 0	2,121 8 0		...	...	...	...	...	...
900 0 0	1,462 12 0	1,090 15 0		...	...	...	...	...	...
7,771 8 0	18,754 5 0	8,893 5 0		...	...	...	...	...	...
7,366 10 0	11,191 15 0	8,925 7 0		0 2 0	...	...	...	...	...
1,650 1 0	1,822 11 0	1,740 1 0		...	...	...	...	...	...
9,016 11 0	13,014 10 0	10,665 8 0		0 2 0	...	...	...	...	...
...	...	...		...	...	...	...	...	...
4,72,628 13 0	7,27,917 9 0	5,88,736 13 0		11 0 0	6 3 9	...	...	...	...

APPEN

Detailed Statement showing Discount allowed on sale of Non-Judicial Stamps under the

Division.	District.	Details of On Sale of Foreign Bill—Adhesive. Purchasers. 1870-71.	Purchasers. 1871-72.	Ex-officio Vendors. 1870-71.	Ex-officio Vendors. 1871-72.	Licensed Vendors. 1870-71.	Licensed Vendors. 1871-72.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Doon, ...	2 1 0	2 12 0	...	...	...	...
	Saharunpore, ...	...	...	...	...	...	...
	Moozufferuuggur, ...	...	...	...	...	...	...
	Meerut, ...	...	...	...	...	...	...
	Boolundshuhur, ...	...	...	...	...	...	...
	Allygurh, ...	...	...	...	...	...	...
	Total, ...	2 1 0	2 12 0	...	...	...	...
Agra.	Muttra, ...	...	...	...	...	...	...
	Furruckabad, ...	...	15 3 0	...	...	...	...
	Mynpoory, ...	...	...	...	...	...	...
	Agra, ...	...	...	...	...	...	...
	Etawah, ...	...	...	...	...	...	...
	Etah, ...	...	...	...	...	...	...
	Total, ...	...	15 3 0	...	...	...	...
Rohilkhund.	Bijnour, ...	...	...	...	...	...	...
	Moradabad, ...	...	...	...	...	...	...
	Budaon, ...	...	...	...	...	...	...
	Bareilly, ...	...	...	...	...	...	...
	Shahjehanpore, ...	...	1 1 0	...	...	...	...
	Total, ...	...	1 1 0	...	...	...	...
Allahabad.	Cawnpore, ...	...	...	...	...	...	...
	Futtehpore, ...	...	...	...	...	...	...
	Banda, ...	1 9 0	...	...	...	...	...
	Allahabad, ...	...	...	...	...	...	...
	Humeerpore, ...	...	...	...	...	...	...
	Jounpore, ...	...	...	...	...	...	...
	Total, ...	1 9 0	...	...	...	...	...
Benares.	Goruckpore, ...	...	...	...	...	...	...
	Bustee, ...	17 3 0	...	...	...	...	...
	Azimgurh, ...	...	...	...	...	...	...
	Mirzapore, ...	...	...	...	...	...	...
	Benares, ...	17 9 0	...	...	...	...	...
	Ghazeepore, ...	...	...	...	...	...	...
	Total, ...	34 12 0	...	...	...	...	...
Jhansie.	Jaloun, ...	...	...	...	...	...	...
	Jhansie, ...	...	...	...	...	...	...
	Lullutpore, ...	...	...	...	...	...	...
	Total, ...	...	...	...	...	...	...
Kumaon.	Kumaon, ...	...	...	...	...	...	...
	Gurhwal, ...	...	...	...	...	...	...
	Total, ...	...	...	...	...	...	...
	Embossing Press, ...	...	...	...	...	...	...
	Grand Total, ...	38 6 0	19 0 0	...	...	...	...

DIX C.—(*continued.*)

General Stamp Act in the North-Western Provinces during the year 1871-72.

DISCOUNT.—(*continued.*)

On Sale of One-Anna Receipt and Inland Bill—Adhesive.

Purchasers.		Ex-officio Vendors.		Licensed Vendors.	
1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.
112 8 0	136 14 0	...	...	...	...
94 6 0	80 15 0	...	...	...	...
28 0 0	26 4 0	...	...	...	...
127 6 0	146 4 0	...	...	...	...
16 14 0	2 9 6	...	...	...	...
75 0 0	91 15 3	...	...	...	...
454 2 0	484 13 9	...	...	...	...
25 5 0	45 15 0	...	...	...	...
59 6 0	35 13 0	...	...	...	...
21 11 0	28 4 0	...	...	...	...
143 12 0	131 10 0	1 1 0	...	...	...
18 3 0	9 14 0	...	...	...	...
17 3 0	25 4 0	...	...	...	...
285 8 0	276 12 0	1 1 0	...	...	...
15 4 4	16 7 1	...	...	...	...
73 9 0	94 9 0	...	...	...	...
28 12 0	39 1 0	...	...	...	...
111 14 0	136 14 0	...	...	...	...
76 13 0	92 13 0	...	...	...	...
306 5 1	379 12 1	...	...	...	...
177 8 0	259 8 0	...	...	...	...
18 5 10	19 0 6	...	...	...	...
8 12 0	19 14 0	...	...	...	...
246 6 0	277 8 0	...	...	...	...
33 15 0	22 6 0	...	...	...	...
30 0 0	41 6 0	...	...	...	...
514 14 10	639 10 6	...	...	...	...
49 9 0	53 4 0	...	...	...	...
22 0 0	33 0 3	...	...	...	...
28 2 0	32 5 0	...	...	...	...
44 6 0	49 11 0	...	...	...	...
123 13 0	112 2 0	...	...	...	...
90 5 0	64 13 0	...	...	...	...
358 3 0	345 3 3	...	...	...	...
16 2 0	18 5 0	...	...	...	...
...	...	...	...	15 12 0	30 7 0
4 7 6	8 11 0	...	...	...	...
20 9 6	27 0 0	...	...	15 12 0	30 7 0
76 15 0	55 13 0	...	...	...	...
3 7 0	5 10 0	...	...	...	...
80 6 0	61 7 0	...	...	...	...
...	...	...	...	...	...
2,020 0 5	2,214 10 7	1 1 0	...	15 12 0	30 7 0

APPEN

Detailed Statement showing Discount allowed on sale of Non-Judicial Stamps under the

Division.	District.	Details of On Sale of Bill of Exchange or Hoondee. Purchasers. 1870-71.	Purchasers. 1871-72.	Ex-officio Vendors 1870-71.	Ex-officio Vendors 1871-72.	Licensed Vendors 1870-71.	Licensed Vendors 1871-72.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p
Meerut.	Dehra Doon, ...	43 2 0	28 5 0	...	...	...	...
	Saharunpore, ...	60 3 0	42 1 0	...	...	...	...
	Moozuffernuggur,...	2 8 0	9 2 0	...	...	...	...
	Meerut, ...	206 15 0	132 6 6	...	...	...	...
	Boolundshuhur, ...	137 4 0	91 12 7	...	...	...	...
	Allygurh, ...	233 8 0	214 13 0	...	...	...	...
	Total, ...	683 8 0	518 8 1	...	...	...	...
Agra.	Muttra, ...	179 14 0	100 13 3	...	...	...	...
	Furruckabad, ...	255 14 0	177 13 10	...	...	...	...
	Mynpoory, ...	9 7 0	7 9 0	...	...	...	...
	Agra, ...	1,636 8 7	457 0 5	...	...	...	...
	Etawah, ...	41 3 0	37 12 0	...	...	...	...
	Etah, ...	24 13 9	16 10 0	...	...	...	...
	Total, ...	2,144 12 4	797 10 6	...	...	...	...
Rohilkhund.	Bijnour, ...	29 4 0	11 15 1	...	...	...	...
	Moradabad, ...	193 11 6	134 2 11	...	...	...	...
	Budaon, ...	15 1 0	11 0 0	...	...	...	...
	Bareilly, ...	195 14 0	148 4 4	...	...	...	...
	Shahjehanpore, ...	79 4 4	63 4 1	...	...	...	...
	Total, ...	513 2 10	368 10 5	...	...	...	...
Allahabad.	Cawnpore, ...	1,043 6 0	621 1 7	...	...	...	...
	Futtehpore, ...	2 3 2	0 1 6	...	...	...	...
	Banda, ...	39 0 0	26 0 3	...	...	...	...
	Allahabad, ...	198 2 0	113 12 0	...	...	...	...
	Humeerpore, ...	25 6 0	19 15 2	...	...	...	...
	Jounpore, ...	22 12 6	15 10 0	...	...	...	...
	Total, ...	1,330 13 8	796 8 6	...	...	...	...
Benares.	Goruckpore, ...	38 5 2	26 0 8	...	...	...	4 14 2
	Bustee, ...	8 10 3	11 14 8	...	...	...	...
	Azimgurh, ...	53 8 0	41 8 0	...	...	...	...
	Mirzapore, ...	684 1 0	388 7 10	...	...	...	...
	Benares, ...	1,179 7 0	461 6 1	...	...	...	...
	Ghazeepore, ...	554 5 11	186 13 3	...	...	...	...
	Total, ...	2,518 5 4	1,116 2 6	...	...	...	4 14 2
Jhansie.	Jaloun, ...	18 0 6	39 13 0	...	...	...	...
	Jhansie, ...	...	...	...	...	52 7 0	26 9 1
	Lullutpore, ...	4 14 3	2 8 3	...	...	...	...
	Total, ...	22 14 9	42 5 3	...	...	52 7 0	26 9 1
Kumaon.	Kumaon, ...	27 5 0	39 8 1	...	...	...	...
	Gurhwal, ...	...	...	...	...	...	...
	Total, ...	27 5 0	39 8 1	...	...	...	...
	Embossing Press, ...	...	...	...	...	...	...
	Grand Total, ...	7,240 13 11	3,679 5 4	...	...	52 7 0	31 7 3

Stamp Office, N.-W. P.:
Allahabad, the 16th July, 1872.

DIX C.—(*concluded.*)

General Stamp Act in the North-Western Provinces during the year 1871-72.

DISCOUNT.—(*concluded.*)

On Sale of Blue and Black Document Stamps.

Purchasers.		Ex-officio Vendors.		Licensed Vendors.		Total.	
1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	23 0 0	12 8 0	169 12 0	190 8 0	354 15 0	372 3 0
...	...	58 2 4	...	663 8 0	407 4 0	876 3 4	530 4 0
...	...	77 11 4	...	567 0 0	387 0 0	675 3 4	422 6 0
...	...	85 6 9	...	1,056 2 7	487 0 0	1,475 14 4	765 10 6
...	...	31 9 6	...	977 6 4	457 0 8	1,163 1 10	551 6 9
...	...	75 1 11	...	1,380 0 0	746 0 0	1,763 9 11	1,054 0 0
...	...	350 15 10	12 8 0	4,813 12 11	2,674 12 8	6,308 15 9	3,695 14 3
...	...	...	...	919 0 0	679 0 0	1,124 3 0	825 12 3
...	...	72 13 3	...	1,118 12 3	637 3 6	1,506 13 6	866 1 4
...	...	89 7 0	...	329 1 0	238 8 0	449 10 0	274 5 0
...	12 6 0	54 2 0	...	1,136 9 3	1,088 15 0	2,969 0 10	1,689 15 5
...	...	61 7 8	...	253 4 11	128 0 0	374 2 7	175 10 0
...	...	...	...	740 2 0	509 0 6	782 2 9	550 14 6
...	12 6 0	277 13 11	...	4,496 13 5	3,280 11 0	7,206 0 8	4,382 10 6
...	...	112 15 2	...	420 3 0	130 1 6	577 10 6	158 7 8
...	...	6 7 0	...	1,828 0 0	936 12 0	2,101 11 6	1,165 7 11
...	...	70 4 3	...	900 8 0	514 0 0	1,014 9 3	564 1 0
...	...	74 4 4	...	1,969 0 0	1,075 0 0	2,351 0 4	1,360 2 4
...	...	4 12 3	8 15 8	644 8 0	496 0 0	805 6 4	662 1 9
...	...	268 11 0	8 15 8	5,762 3 0	3,151 13 6	6,850 5 11	3,910 4 8
...	...	165 15 6	...	593 2 9	530 3 3	1,982 5 3	1,410 12 10
...	...	60 13 2	...	195 9 10	105 12 0	277 0 0	124 14 0
...	...	68 9 10	...	266 4 2	112 1 5	382 10 0	157 15 8
...	...	134 7 11	...	1,036 13 10	543 5 6	1,621 7 9	938 5 6
...	3 2 0	78 3 11	...	120 9 11	37 9 0	258 2 10	83 9 2
...	...	35 1 3	...	659 2 10	568 5 0	747 0 7	625 5 0
...	3 2 0	543 3 7	...	2,871 11 4	1,897 4 2	5,268 10 5	3,340 5 2
...	...	...	...	1,275 9 0	620 6 8	1,363 7 2	704 9 6
...	...	20 9 1	...	810 10 1	505 12 7	879 0 5	550 11 6
...	...	96 1 0	...	657 0 0	342 0 0	834 11 0	415 13 0
...	...	35 0 0	...	1,181 6 0	722 9 11	1,944 13 0	1,160 12 9
...	...	...	...	1,395 3 9	1,286 2 0	2,716 0 9	1,859 10 1
...	...	21 5 10	34 12 2	1,387 12 0	863 15 7	2,053 12 9	1,150 6 0
...	...	172 15 11	34 12 2	6,707 8 10	4,340 14 9	9,791 13 1	5,841 14 10
...	...	52 12 6	...	397 0 0	142 8 0	483 15 0	200 10 0
...	...	41 6 4	...	163 8 4	24 5 3	273 1 8	81 5 4
...	...	3 3 3	...	48 0 0	27 0 0	60 9 0	38 3 3
...	...	97 6 1	...	608 8 4	193 13 3	817 9 8	320 2 7
...	...	16 11 5	0 11 11	477 9 7	254 0 1	598 11 0	350 1 1
...	...	13 13 6	4 14 11	64 1 3	72 0 0	81 5 9	82 8 11
...	...	30 8 11	5 10 10	541 10 10	326 0 1	680 0 9	432 10 0
...	...	...	...	...	...	...	...
...	15 8 0	1,741 11 3	61 14 8	25,802 4 8	15,865 5 5	36,923 8 3	21 923 14 0

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

APPEN

Detailed Statement showing Discount allowed on sale of Judicial Stamps

Division.	District.	Total value of Stamps sold by Ex-officio Vendors. 1870-71.	Ex-officio Vendors. 1871-72.	Licensed Vendors. 1870-71.	Licensed Vendors. 1871-72.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Doon, ...	1,700 0 0	537 8 0	5,150 0 0	4,387 8 0
	Saharunpore, ...	6,577 1 0	...	45,025 0 0	37,750 8 0
	Moozuffernuggur, ...	1,336 8 0	...	38,900 0 0	40,600 0 0
	Meerut, ...	2,451 8 0	...	76,079 1 0	66,954 6 0
	Boolundshuhur, ...	702 5 0	...	39,087 2 0	30,535 10 0
	Allygurh, ...	3,418 13 0	...	77,250 0 0	76,800 0 0
	Total, ...	16,186 3 0	537 8 0	2,81,491 3 0	2,57,328 0 0
Agra.	Muttra, ...	27 0 0	...	43,675 0 0	40,625 0 0
	Furruckabad, ...	2,005 0 0	4,002 8 0	80,319 12 0	67,573 4 0
	Mynpoory, ...	6,707 15 0	...	40,800 8 0	39,350 0 0
	Agra, ...	3,328 14 0	...	74,214 11 0	68,389 8 0
	Etawah, ...	2,011 15 0	...	22,947 3 0	23,137 0 0
	Etah, ...	...	...	51,317 14 0	54,232 6 0
	Total, ...	14,080 12 0	4,002 8 0	3,13,275 0 0	2,93,308 2 0
Rohilkhund.	Bijnour, ...	5,199 7 0	6,907 0 0	24,914 4 0	23,148 6 0
	Moradabad, ...	207 10 0	...	83,207 6 0	72,100 0 0
	Budaon, ...	9,079 7 0	...	65,293 12 0	56,012 8 0
	Bareilly, ...	1,639 13 0	...	1,36,590 0 0	1,35,994 12 0
	Shahjehanpore, ...	194 2 0	482 3 0	56 050 0 0	50,100 0 0
	Total, ...	16,320 7 0	7,389 3 0	3,66,055 6 0	3,37,355 10 0
Allahabad.	Cawnpore, ...	6,502 6 0	6,090 0 0	49,459 0 0	49,665 0 0
	Futtehpore, ...	1,357 12 0	1,062 0 0	21,608 8 0	15,335 0 0
	Banda, ...	2,290 0 0	...	20,205 7 0	15,361 0 0
	Allahabad, ...	3,296 14 0	4,277 0 0	86,108 12 0	78,108 2 0
	Humeerpore, ...	2,531 2 0	...	11,612 8 0	9,928 8 0
	Jounpore, ...	1,016 10 0	437 8 0	37,686 0 0	32,046 3 0
	Total, ...	16,994 12 0	11,866 8 0	2,26,680 3 0	1,95,443 13 0
Benares.	Goruckpore, ...	...	...	67,417 15 0	57,562 14 0
	Bustee, ...	185 8 0	...	28,977 1 0	22,637 0 0
	Azimgurh, ...	7,410 6 0	...	52,850 0 0	42,350 0 0
	Mirzapore, ...	1,042 8 0	...	48,062 1 0	50,122 10 0
	Benares, ...	...	...	46,432 11 0	42,666 0 0
	Ghazeepore, ...	233 3 0	1,748 0 0	89,221 7 0	85,047 12 0
	Total, ...	8,871 9 0	1,748 0 0	3,32,961 3 0	3,00,386 4 0
Jhansie.	Jaloun, ...	3,144 3 0	119 0 0	16,700 0 0	10,700 0 0
	Jhansie, ...	...	...	18,820 8 0	13,317 8 0
	Lullutpore, ...	968 14 0	25 0 0	3,245 4 0	3,233 8 0
	Total, ...	4,113 1 0	144 0 0	38,765 12 0	27,251 0 0
Kumaon.	Kumson, ...	2,242 1 0	4,315 0 0	19,599 4 0	11,759 10 0
	Gurhwal, ...	357 14 0	825 0 0	7,059 4 0	5,630 0 0
	Total, ...	2,599 15 0	5,140 0 0	26,658 8 0	17,389 10 0
	Embossing Press, ...	...	...	...	...
	Grand Total, ...	79,166 11 0	30,827 11 0	15,85,887 3 0	14,28,462 7 0

Stamp Office, N.-W. P.:
Allahabad, the 2nd July, 1872.

DIX D.

under the Court Fees Act in the North-Western Provinces for the year 1871-72.

Total discount paid to				Remarks.
Ex-officio Vendors.		Licensed Vendors.		
1870-71.	1871-72.	1870-71.	1871-72.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
34 0 0	10 12 0	258 12 0	87 12 0	
128 4 6	...	2,507 11 3	755 0 0	
26 0 9	...	2,160 8 0	812 0 0	
49 1 3	...	4,314 5 4	1,397 9 3	
9 11 1	...	2,244 10 3	616 10 10	
66 6 9	...	4,321 0 0	1,536 0 0	
313 8 4	10 12 0	15,806 14 10	5,205 0 1	
...	...	2,453 15 0	812 8 0	
30 9 6	80 0 10	4,644 1 11	1,365 6 9	
133 3 0	...	2,329 8 0	787 0 0	
66 8 8	...	4,143 6 10	1,367 8 8	
40 2 8	...	1,334 3 1	462 11 10	
...	...	2,648 4 0	960 6 6	
270 7 10	80 0 10	17,553 6 10	5,755 9 9	
102 13 7	138 2 4	1,435 15 1	462 3 3	
4 1 10	...	4,781 4 0	1,442 0 0	
92 10 11	...	3,788 2 0	1,120 4 0	
31 3 5	...	5,385 0 0	1,896 0 0	
3 13 10	9 12 9	3,187 0 0	1,072 0 0	
234 11 7	147 15 1	18,577 5 1	5,992 7 3	
118 2 9	121 12 9	2,786 15 9	996 6 0	
26 9 8	21 3 11	1,239 0 10	306 9 8	
45 12 9	...	1,158 5 8	307 3 1	
65 14 10	85 8 5	4,788 3 3	1,457 5 0	
50 9 11	...	665 5 1	197 11 11	
18 3 11	8 11 3	2,154 12 8	647 6 2	
325 5 10	237 4 4	12,792 11 3	3,912 9 10	
...	...	3,829 0 4	1,155 15 0	
3 11 8	...	1,619 9 10	452 8 2	
148 1 4	...	3,025 0 0	847 0 0	
19 7 11	...	2,636 13 4	891 6 0	
...	...	2,625 6 9	852 12 6	
3 11 2	34 14 4	5,032 5 1	1,679 12 9	
175 0 1	34 14 4	18,768 3 4	5,879 6 5	
33 2 9	2 6 0	978 0 0	254 0 0	
...	...	565 7 6	175 0 0	
13 3 5	0 8 0	188 7 3	64 10 9	
46 6 2	2 14 0	1,731 14 9	493 10 9	
26 15 3	86 4 9	1,132 11 4	235 3 0	
7 2 6	16 8 0	419 12 9	119 0 0	
34 1 9	102 12 9	1,552 8 1	354 3 0	
...	...	...	...	
1,399 9 7	616 9 4	86,783 0 2	27,592 15 1	

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX E.

Comparative Statement showing Gross Stamp Sales during the years 1869-70, 1870-71, *and* 1871-72.

Division.	Districts.	1869-70.	1870-71.	1871-72.	General Stamps. 1870-71.	General Stamps. 1871-72.	Court Fees Stamps. 1870-71.	Court Fees Stamps. 1871-72.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Doon,	22,302 10 0	23,171 0 0	18,070 15 0	10,375 0 0	9,816 13 0	12,795 0 0	8,254 2 0
	Saharunpore,	1,01,353 12 0	92,220 12 0	84,229 1 0	18,933 3 0	19,849 12 0	73,287 9 0	64,379 5 0
	Moozuffernuggur, ...	73,218 1 0	64,970 4 0	65,194 2 0	17,711 12 0	16,726 1 0	47,258 8 0	48,468 1 0
	Meerut, ...	1,78,853 4 0	1,52,344 12 0	1,51,963 9 0	35,491 3 0	35,098 7 0	1,16,853 9 0	1,16,865 2 0
	Boolundshuhur, ...	63,733 9 0	69,630 12 0	61,667 12 0	25,597 5 0	21,156 8 0	44,033 7 0	40,511 4 0
	Allygurh, ...	1,77,410 9 0	1,69,040 4 0	1,69,927 2 0	38,746 7 0	39,679 6 0	1,30,293 13 0	1,30,247 12 0
	Total, ...	6,16,871 13 0	5,71,376 12 0	5,51,052 9 0	1,46,854 14 0	1,42,326 15 0	4,24,521 14 0	4,08,725 10 0
Agra.	Muttra, ...	77,203 4 0	70,757 6 0	70,385 14 0	21,658 10 0	23,180 4 0	49,088 12 0	47,205 10 0
	Furruckabad,	5,12,440 13 0	1,34,607 13 0	1,20,365 11 0	32,267 13 0	33,283 13 0	1,02,340 0 0	87,081 14 0
	Mynpoory, ...	87,057 14 0	77,884 14 0	90,101 9 0	12,460 13 0	15,775 3 0	65,424 1 0	74,336 6 0
	Agra, ...	1,97,835 6 0	1,81,698 5 0	1,66,495 9 0	58,860 13 0	45,830 13 0	1 22,837 9 0	1,20,664 12 0
	Etawah, ...	40,212 8 0	37,021 15 0	40,140 5 0	9,594 11 0	9,778 13 0	27,427 4 0	30,361 8 0
	Etah, ...	67,256 0 0	66,374 6 0	70,378 9 0	14,869 12 0	16,707 11 0	51,504 10 0	53,670 14 0
	Total, ...	6,22,014 13 0	5,68,334 11 0	5,57,867 9 0	1,49,712 7 0	1,44,556 9 0	4,18,622 4 0	4,13,311 0 0
Rohilkhund.	Bijnour, ...	52,020 5 0	50,029 0 0	49,804 0 0	16,136 5 0	15,587 7 0	33,892 11 0	34,216 9 0
	Moradabad, ...	1,74,661 12 0	1,60,434 12 0	1,36,193 12 0	44,959 6 0	39,844 3 0	1,15,475 6 0	96,349 9 0
	Budaon, ...	1,05,538 13 0	97,715 10 0	90,062 8 0	21,268 11 0	21,680 3 0	76,446 15 0	68,382 5 0
	Bareilly, ...	2,01,112 6 0	1,93,186 11 0	1,88,439 14 0	53,956 14 0	52,320 10 0	1,39,229 13 0	1,36,119 4 0
	Shahjehanpore, ...	1,03,765 5 0	1,01,271 1 0	91,016 3 0	23,480 15 0	22,149 0 0	77,790 2 0	68,867 3 0
	Total, ...	6,42,098 9 0	6,02,637 2 0	5,55,516 5 0	1,59,802 3 0	1,51,581 7 0	4,42,834 15 0	4,03,934 14 0
Allahabad.	Cawnpore, ...	1,50,145 6 0	1,42,806 4 0	1,37,938 6 0	44,205 3 0	43,697 4 0	98,601 1 0	94,241 2 0
	Futtehpore, ...	46,040 8 0	44,306 13 0	31,323 5 0	8,068 13 0	7,206 1 0	36,238 0 0	24,117 4 0
	Banda, ...	36,457 13 0	34,432 5 0	29,167 10 0	9,318 3 0	7,336 14 0	25,114 2 0	21,830 12 0
	Allahabad, ...	3,00,231 1 0	2,78,146 5 0	2,34,098 2 0	38,770 2 0	34,592 1 0	2,39,376 3 0	1,99,506 1 0
	Humeerpore,	27,699 7 0	25,071 12 0	21,846 1 0	7,649 14 0	6,423 6 0	17,421 14 0	15,422 11 0
	Jounpore, ...	83,551 11 0	70,932 11 0	60,307 4 0	17,123 6 0	16,997 15 0	53,809 5 0	43,309 5 0
	Total, ...	6,44,125 14 0	5,95,696 2 0	5,14,680 12 0	1,25,135 9 0	1,16,253 9 0	4,70,560 9 0	3,98,427 3 0
Benares.	Goruckpore,...	1,36,110 13 0	1,30,990 9 0	1,23,288 11 0	32,890 2 0	27,427 15 0	98,100 7 0	95,860 12 0
	Bustee, ...	64,071 10 0	96,824 12 0	42,508 15 0	20,546 7 0	15,891 14 0	76,278 5 0	26,617 1 0
	Azimgurh, ...	1,11,003 4 0	52,330 12 0	94,832 5 0	18,906 9 0	19,461 14 0	33,424 3 0	75,370 7 0
	Mirzapore, ...	1,26,736 3 0	1,18,727 5 0	1,07,159 14 0	38,616 12 0	34,718 3 0	80,110 9 0	72,441 11 0
	Benares, ...	1,52,505 1 0	1,45,648 5 0	1,28,597 11 0	54,383 10 0	47,359 11 0	91,264 11 0	81,238 0 0
	Ghazeepore,...	1,82,800 14 0	1,69,847 1 0	1,52,911 10 0	43,176 15 0	33,912 12 0	1,26,670 2 0	1,18,998 14 0
	Total, ...	7,73,227 13 0	7,14,368 12 0	6,49,299 2 0	2,08,520 7 0	1,78,772 5 0	5,05,848 5 0	4,70,526 13 0
Jhansie.	Jaloun, ...	39,335 5 0	37,215 11 9	28,993 15 0	10,664 11 0	9,582 4 0	26,551 0 9	19,411 11 0
	Jhansie, ...	29,503 5 0	25,533 10 0	22,766 11 0	6,626 14 0	5,926 7 0	18,906 12 0	16,840 4 0
	Lullutpore, ...	8,054 10 0	6,371 8 0	6,196 11 0	1,618 14 0	1,299 4 0	4,752 10 0	4,897 7 0
	Total, ...	76,893 4 0	69,120 13 9	57,957 5 0	18,910 7 0	16,807 15 0	50,210 6 9	41,149 6 0
Kumaon.	Kumaon, ...	32,765 12 0	35,403 14 0	29,995 6 0	12,457 9 0	10,071 12 0	22,946 5 0	19,923 10 0
	Gurhwal, ...	8,869 6 0	9,338 13 0	8,619 1 0	1,822 11 0	1,989 1 0	7,516 2 0	6,630 0 0
	Total, ...	41,635 2 0	44,742 11 0	38,614 7 0	14,280 4 0	12,060 13 0	30,462 7 0	26,553 10 0
	Embossing Press, ...	22,541 5 0	13,336 10 0	13,023 6 0	10,167 1 0	13,023 6 0	3,169 9 0	...
	Grand Total,	34,39,408 9 0	31,79,613 9 9	29,38,011 7 0	8,33,383 4 0	7,75,382 15 0	23,46,230 5 9	21,62,628 8 0

STAMP OFFICE, N.-W. P.:
Allahabad, the 2nd July, 1872.

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX F.

Statement Showing Gross Receipts of each month of four Financial years 1868-69, 1869-70, 1870-71, *and* 1871-72.

	1868-69.	1869-70.	1870-71.	1871-72.	General Stamps.		Court Fees Stamps.	
					1870-71.	1871-72.	1870-71.	1871-72.
April, ...	2,69,965 2 1	2,66,981 10 5	2,40,946 13 0	2,06,112 12 5	57,207 3 0	49,960 15 5	1,83,739 10 0	1,56,151 13 0
May, ...	2,35,288 4 5	3,41,828 11 4	2,73,986 10 0	2,75,018 0 5	68,830 1 3	66,190 1 5	2,05,156 8 9	2,08,827 15 0
June, ...	3,36,078 11 5	3,37,755 12 4	3,30,265 13 0	3,15,139 8 5	9,6,675 6 0	84,053 2 5	2,33,590 7 0	2,31,086 5 0
July, ...	3,30,073 0 4	3,55,096 14 6	3,48,326 1 11	3,03,639 0 1	98,101 12 11	78,909 2 1	2,50,224 5 0	2,24,729 14 0
August, ...	2,60,824 5 7	3,12,746 12 3	3,23,304 1 11	3,24,771 6 11	80,754 11 11	73,921 9 11	2,42,549 6 0	2,50,849 13 0
September, ...	2,25,776 9 2	3,51,688 2 11	2,60,120 7 11	2,74,980 5 7	62,881 11 11	62,193 0 4	1,97,238 12 0	2,12,787 5 0
October, ...	2,16,509 11 9	1,22,707 14 9	1,20,324 8 8	89,591 4 1	40,744 6 8	45,312 9 1	79,580 2 0	44,278 11 0
November, ...	2,89,034 0 9	2,55,324 3 3	2,79,958 13 3	2,42,154 10 10	69,125 10 3	65,516 4 10	2,10,833 3 0	1,76,638 6 0
December, ...	2,62,652 15 9	2,30,639 4 11	2,20,422 6 7	1,92,702 15 11	56,297 11 7	53,285 7 11	1,64,124 11 0	1,39,417 8 0
January, ...	2,79,430 11 6	3,03,876 1 4	3,01,188 9 11	3,10,534 11 7	79,683 3 11	87,171 4 7	2,21,555 6 0	2,23,363 7 0
February, ...	2,36,207 12 5	3,00,262 9 5	2,39,795 12 1	2,41,318 7 6	61,612 8 4	67,729 9 6	1,78,183 3 9	1,73,588 14 0
March, ...	2,94,334 12 8	2,76,712 3 8	2,63,127 15 10	1,73,048 9 3	83,009 15 10	52,140 1 3	1,80,118 0 0	1,20,908 8 0
Total, ...	32,36,176 1 10	34,55,620 5 1	32,01,768 2 1	29,49,011 13 0	8,54,874 7 7	*7,86,383 4 9	23,46,893 10 6	21,62 628 8 0

* In this amount are included the following items which should be deducted :—

Recoveries on account pauper suits, ...	257 10 0
Sale of Revenue Stamps,	68 4 0
Discount paid to *Ex-officio* vendors and recovered from them, ...	215 0 8
Total, ...	540 14 8

STAMP OFFICE, N.-W. P. :
Allahabad, the 2nd July, 1872.

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX G.

Abstract Statement of Progress made in asserting the Claims of Government in Pauper Suits for the Official Year 1871-72 in the North-Western Provinces.

1.	2.	3.	4.	5.	6.	7.	8.
	Amount of Stamp Duties.						
Districts.	Balance at the close of the last year.	Amount since ascertained.	Total of Columns 2 and 3.	Amount realised in the year.	Amount erased by Commissioner's sanction during the year.	Total of Columns 5 and 6.	Balance remaining due.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Dehra Doon, ...	...	...	...	...	...	...	...
Saharunpore, ...	713 2 6	1,060 6 0	1,773 8 6	224 2 0	999 9 0	1,223 11 0	549 13 6
Moozuffurnuggur,	1,400 8 9	...	1,400 8 9	193 2 0	1,185 2 0	1,378 4 0	22 4 9
Meerut, ...	2,789 4 0	690 12 0	3,480 0 0	395 14 4	1,226 1 8	1,622 0 0	1,858 0 0
Boolundshuhur, ...	439 4 0	109 10 0	548 14 0	39 14 0	267 7 0	307 5 0	241 9 0
Allygurh, ...	4,883 13 1	3,803 13 0	8,687 10 1	1,017 13 9	7,173 14 1	8,191 11 10	495 14 3
Muttra, ...	15,406 13 6	6,027 14 3	21,434 11 9	186 12 0	...	186 12 0	21,247 15 9
Furruckabad, ...	9,172 9 2	3,926 0 3	13,098 9 5	670 9 3	5,791 6 8	6,461 15 11	6,636 9 6
Mynpoory, ...	506 1 0	725 7 0	1,231 8 0	202 10 6	1,005 9 6	1,208 4 0	23 4 0
Agra, ...	19,313 1 9	2,317 12 6	21,630 14 3	208 0 3	3,523 3 0	3,731 3 3	17,899 11 0
Etawah, ...	86 11 0	...	86 11 0	42 0 0	44 11 0	86 11 0	...
Etah, ...	*a* 1,389 12 9	205 0 0	1,594 12 9	97 8 5	46 14 9	144 7 2	1,450 5 7
Bijnour, ...	112 5 0	1,585 4 0	1,697 9 0	112 3 0	1,543 12 0	1,655 15 0	41 10 0
Moradabad, ...	178 6 6	213 7 0	391 13 6	107 9 0	192 3 0	299 12 0	92 1 6
Budaon, ...	1,613 12 0	294 4 0	1,908 0 0	1,127 9 0	193 8 0	1,321 1 0	586 15 0
Bareilly, ...	*b* 2,738 12 6	1,835 3 0	4,573 15 6	1,331 3 0	1,939 5 0	3,270 8 0	1,303 7 6
Shajehanpore, ...	2,224 9 0	1,170 1 0	3,394 10 0	708 11 0	1,709 0 0	2,417 11 0	976 15 0
Cawnpore, ...	554 3 6	117 4 0	671 7 6	17 2 3	482 15 6	500 1 9	171 5 9
Futtehpore, ...	1,845 6 9	701 1 0	2,546 7 9	721 1 0	1,825 6 9	2,546 7 9	...
Banda, ...	...	93 4 0	93 4 0	7 3 0	86 1 0	93 4 0	...
Allahabad, ...	...	1,584 1 6	1,584 1 6	702 8 0	...	702 8 0	881 9 6
Humeerpore, ...	...	...	...	...	...	...	...
Jounpore, ...	*c* 937 7 2	542 9 0	1,480 0 2	304 12 3	142 14 9	447 11 0	1,032 5 2
Goruckpore, ...	898 10 6	1,092 12 0	1,991 6 6	412 1 0	920 11 6	1,332 12 6	658 10 0
Bustee, ...	9 0 0	662 1 0	671 1 0	27 0 0	...	27 0 0	644 1 0
Azimgurh, ...	2,856 13 5	541 9 2	3,398 6 7	228 9 10	1,511 9 3	1,740 3 1	1,658 3 6
Mirzapore, ...	27,768 4 2	5,889 4 0	33,657 8 2	639 9 7	10,110 5 9	10,749 15 4	22,907 8 10
Benares, ...	5,924 10 0	1,012 15 8	6,937 9 8	53 9 0	...	53 9 0	6,884 0 8
Ghazeepore, ...	13,988 0 6	743 6 6	14,741 7 0	260 6 0	12,764 11 6	13,025 1 6	1,716 5 6
Jaloun, ...	9 15 0	170 0 0	179 15 0	8 8 0	...	8 8 0	171 7 0
Jhansie, ...	1,392 0 0	7 8 0	1,399 8 0	467 8 0	...	467 8 0	932 0 0
Lullutpore, ...	...	...	...	...	...	...	...
Kumaon, ...	...	...	...	...	...	...	...
Gurhwal, ...	...	...	...	...	...	...	...
Total, ...	1,19,163 5 6	37,122 9 10	1,56,285 15 4	10,515 7 5	54,686 6 8	65,201 14 1	91,084 1 3

a.—Rs. 9-2-0 on account of Cost were included under Stamp dues. This has been deducted from the balance.
b.—Rs. 54-6-0 included as per Collector's No. 26 of 8th June, 1872.
c.—Rs. 10-14-0. Add amount of stamp paper erroneously shown in costs and expences last year.

STAMP OFFICE, N.-W. P.:
Allahabad, the 2nd July, 1872.

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX H.

Comparative Statement of Prosecutions on account of Infringements of Stamp Law in the North-Western Provinces during the years 1870-71 *and* 1871-72.

1.		2.			3.			
		Number of prosecutions during 1870-71.			*Number of prosecutions during* 1871-72.			
Division.	Districts.	Convicted.	Acquitted.	Total.	Convicted.	Acquitted	Total.	Remarks.
Meerut.	Dehra Doon, ...	1	...	1	...	...	...	
	Saharunpore, ...	4	...	4	...	...	..	
	Mozufferuuggur, ...	...	...	...	...	...	...	
	Meerut, ...	2	...	2	...	...	...	
	Boolundshuhur, ...	2	...	2	2	...	2	4 persons.
	Allygurh, ...	...	...	...	2	...	2	3 persons.
Agra.	Muttra, ...	...	...	...	...	...	...	
	Furruckabad, ...	4	...	4	1	...	1	2 persons.
	Mynpoory, ...	1	...	1	1	...	1	
	Agra, ...	...	...	...	...	...	...	
	Etawah, ...	1	...	1	...	...	...	
	Etah, ...	1	...	1	3	2	5	
Rohilkhund.	Bijnour, ...	...	...	...	...	...	...	
	Moradabad, ...	3	...	3	2	...	2	4 persons.
	Budaon, ...	...	...	...	...	...	...	
	Bareilly, ...	...	...	...	2	...	2	3 persons.
	Shahjehanpore, ...	8	1	9	...	...	...	
Allahabad.	Cawnpore, ...	1	...	1	1	...	1	2 persons.
	Futtehpore, ...	1	...	1	...	...	...	
	Banda, ...	7	...	7	7	1	8	17 persons.
	Allahabad, ...	1	...	1	12	1	13	19 persons.
	Humeerpore, ...	4	...	4	2	...	2	4 persons.
	Jounpore, ...	1	...	1	...	...	...	
Benares.	Goruckpore, ...	...	...	...	6	...	6	In one case 2 persons, in the other five the same persons was concerned.
	Bustee.	...	...	...	1	...	1	
	Azimgurh, ...	2	...	2	1	...	1	
	Mirzapore, ...	1	...	1	1	...	1	2 persons.
	Benares, ...	1	...	1	1	2	3	2 persons.
	Ghazeepore, ...	6	2	8	...	...	...	
Jhansie.	Jaloun, ...	26	1	27	1	...	1	2 persons.
	Jhansie, ...	1	...	1	1	...	1	2 persons.
	Lullutpore, ...	...	...	...	...	...	...	
Kumaon.	Kumaon, ...	...	...	...	...	...	...	
	Gurhwal, ...	...	...	...	1	...	1	
Cantonments.	Roorkee, ...	...	...	...	...	...	...	
	Chukrata, ...	...	...	...	...	...	...	
	Meerut, ...	...	...	...	...	...	...	
	Bareilly, ...	...	...	...	1	...	1	
	Agra, ...	...	...	...	...	...	...	
	Allahabad, ...	...	...	...	...	...	...	
	Cawnpore, ...	...	...	...	...	...	...	
	Benares, ...	...	...	...	...	...	...	
	Jhansie, ...	...	...	...	...	...	...	
	TOTAL, ...	79	4	83	49	6	55	

STAMP OFFICE, N.-W. P.:
Allahabad, the 2nd July, 1872.

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX I.

Comparative Statement of Papers Stamped at the Embossing Press at Allahabad during the years 1870-71 *and* 1871-72.

Districts.	Description and Number of Papers Stamped.								Total number of papers stamped.		Total value of papers stamped.	
	Commercial and Banking Forms.		Unstamped or insufficiently stamped Deeds, Instruments, or Writings stamped under Sections 15 and 17 of Act X. of 1862.		Deeds for which Adjudication Fees have been paid under Section 19 of Act X. of 1862.		Papers supplied for renewal of spoiled or damaged stamp paper on which stamps have been impressed under Section 4 of Act X. of 1862.					
	1870-71.	1871-72.	1870-71.		1871-72.		1870-71.		1870-72.	1871-72.	1870-71.	1871-72.
											Rs. a. p.	Rs. a. p.
Allahabad, ...	49,118	47,458	...	...	...	...	...	...	49,118	47,458	13,336 10 0	13,520 14 0
Agra, ...	...	...	...	...	...	...	...	...	...	...	...	...
Allygurh, ...	...	...	...	...	...	...	...	...	...	...	...	...
Azimgurh, ...	...	...	...	...	...	...	...	...	...	...	...	...
Boolundshuhur,	...	...	...	...	...	...	...	...	...	...	...	...
Bustee, ...	...	...	1	...	...	...	...	...	1	...	2 0 0	...
Budaon, ...	...	...	...	...	...	...	...	...	...	...	...	...
Banda, ...	...	...	...	...	...	...	...	...	...	...	...	...
Bareilly, ...	...	...	2	...	...	...	...	...	2	...	2 0 0	...
Benares, ...	...	...	...	...	...	...	...	...	...	...	...	...
Bijnour, ...	...	8	2	...	...	...	...	...	2	8	1 0 0	4 0 0
Cawnpore, ...	...	...	...	...	...	...	...	...	...	...	...	...
Dehra Doon, ...	1,754	1,166	...	...	...	...	...	...	1,754	1,166	645 15 0	361 8 0
Etawah, ...	...	...	...	...	...	...	...	...	...	...	...	...
Etah, ...	...	...	...	...	...	...	...	...	...	...	...	...
Furruckabad, ...	...	...	...	...	...	...	...	...	...	...	...	...
Futtehpore, ...	...	...	1	...	...	...	...	...	1	...	2 0 0	...
Ghazeepore, ...	334	...	...	...	...	...	...	...	334	...	1,000 0 0	...
Goruckpore, ...	...	340	...	...	...	...	...	...	...	340	...	433 0 0
Gurhwal, ...	...	...	...	...	...	...	...	...	...	...	...	...
Humeerpore, ...	...	1	16	...	...	...	...	...	16	1	4 8 0	0 2 0
Jaloun, ...	...	...	...	...	...	...	...	...	...	...	...	...
Jounpore, ...	...	...	...	...	...	...	...	...	...	...	...	...
Kumaon, ...	...	...	...	...	...	...	...	...	...	...	...	...
Lullutpore, ...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut, ...	...	...	...	...	...	...	...	...	...	...	...	...
Mynpoory, ...	...	...	...	...	...	...	...	...	...	...	...	...
Moozuffernuggur,	...	7	7	...	...	...	...	...	7	7	3 13 0	6 8 0
Mirzapore, ...	...	...	...	...	...	...	...	...	...	...	...	...
Moradabad, ...	...	...	...	...	...	...	...	...	...	...	...	...
Muttra, ...	...	...	...	...	...	...	...	...	...	...	...	...
Saharunpore, ...	...	...	...	...	...	...	...	...	...	...	...	...
Shahjehanpore,...	...	...	...	...	...	...	...	...	...	...	...	...
Total, ...	51,206	48,980	29	...	...	...	...	...	51,235	48,980	14,997 14 0	14,326 0 0

Stamp Office, N.-W. P.:
Allahabad, the 2nd July, 1872.

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX J.

Comparative Statement of Non-Official Vendors in the North-Western Provinces for the official years 1870-71 *and* 1871-72.

Division.	Districts.	Number of Vendors, 1870-71.	Number of Vendors, 1871-72.
Meerut, ...	Dehra Doon, ...	7	5
	Saharunpore, ...	16	17
	Moozuffernuggur, ...	27	29
	Meerut, ...	51	39
	Boolundshuhur, ...	40	32
	Allygurh, ...	41	31
Agra, ...	Muttra, ...	31	30
	Furruckabad, ...	57	36
	Mynpoory, ...	32	26
	Agra, ...	41	28
	Etawah, ...	22	17
	Etah, ...	42	35
Rohilkhund,...	Bijnour, ...	18	14
	Moradabad, ...	90	70
	Budaon, ...	42	24
	Bareilly, ...	59	59
	Shahjehanpore, ...	50	34
Allahabad, ...	Cawnpore, ...	25	20
	Futtehpore, ...	16	6
	Banda, ...	13	10
	Allahabad, ...	21	19
	Humeerpore, ...	9	4
	Jounpore, ...	44	28
Benares, ...	Goruckpore, ...	32	12
	Bustee, ...	18	18
	Azimgurh, ...	31	19
	Mirzapore, ...	29	28
	Benares, ...	22	22
	Ghazeepore, ...	66	40
Jhansie, ...	Jaloun, ...	16	15
	Jhansie, ...	11	14
	Lullutpore, ...	3	1
Kumaon, ...	Kumaon, ...	16	16
	Gurhwal, ...	3	3
	Total, ...	1,041	801

STAMP OFFICE, N.-W. P.:
Allahabad, the 2nd July, 1872.

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX K.

Detailed Statement of Sale of Stamps in the N.-W. Provinces for the year 1871-72.

Value of Stamps.	Number of Stamps sold in the year 1871-72.
Adhesive Revenue and Receipt Stamps.	
1 Anna, ...	6,05,518
Foreign Bill Adhesive Stamps.	
½ Anna, ...	320
1 „ ...	3,528
2 Annas, ...	187
3 „ ...	188
4 „ ...	69
6 „ ...	119
8 „ ...	39
12 „ ...	71
1 Rupee, ...	43
1½ „ ...	59
2 Rupees, ...	5
3 „ ...	24
4 „ ...	8
6 „ ...	4
Total, ...	6,10,182
Bill of Exchange or Hoondee.	
1 Anna, ...	37,079
2 Annas, ...	22.458
3 „ ...	35,379
4 „ ...	2,700
5 „ ...	7,282
6 „ ...	33,834
8 „ ...	2,097
9 „ ...	6,917
12 „ ...	19,336
15 „ ...	3,009
1 Rupee, ...	272
1½ „ ...	14,641
2 „ ...	14
3 „ ...	1,649
4 „ ...	1
4½ „ ...	8
6 „ —	228
8 „ ...	1
9 „ ...	4
12 „ ...	53
15 „ ...	3
18 „ ...	7
24 „ ...	4
Total, ...	1,86,976
Share Transfer Adhesive.	
4 Annas, ...	748
8 „ ...	128
12 „ ...	132
1 Rupee, ...	86
1¼ „ ...	58
2½ „ ...	215
5 Rupees, ...	5
6¼ „ ...	1
7½ „ ...	1
10 „ ...	2
Total, ...	1,376
Pleader's Certificate Stamps.	
D 5 Rupees,...	134
G 8 „ ...	219
C 15 „ ...	46
F 16 „ ...	54
B 25 „ ..	243
Total, ...	696

Value of Stamps.	Number of Satmps sold in the year 1871-72.
Revenue Agent's Stamps.	
5 Rupees, ...	252
8 „ ...	101
10 „ ...	4
15 „ ...	15
Total, ...	372
Arms License Stamps.	
10 Rupees, ...	134
Sulphur License Stamps.	
10 Rupees, ...	208
Tulbana Stamps.	
3 Annas, ...	17,100
6 „ ...	9,525
12 „ ...	8,584
Total, ...	35,209
Non-Judicial Stamps.	
1 Anna, ...	28,993
2 Annas, ...	3,63,463
4 „ ...	2,02,646
8 „ ...	1,75,400
12 „ ...	24
1 Rupee, ...	66,584
1½ „ ...	6,354
2 Rupees, ...	20,142
2½ „ ...	3,350
3 „ ...	6,030
3½ „ ...	1,157
4 „ ...	6,342
4½ „ ...	333
5 „ ...	4,225
5½ „ ...	27
6 „ ...	1,896
7 „ ...	834
7½ „ ...	825
8 „ ...	3,545
9 „ ...	434
10 „ ...	2,346
12 „ ...	30
12½ „ ...	217
13 „ ...	3
15 „ ...	1,643
16 „ ...	900
17 „ ...	9
17½ „ ...	125
20 „ ...	1,000
22½ „ ...	83
24 „ ...	8
25 „ ...	556
27½ „ ...	38
30 „ ...	362
32 „ ...	7
32½ „ ...	15
35 „ ...	163
37½ „ ...	24
40 „ ...	185
42 „ ...	1
42½ „ ...	13
45 „ ...	100
47½ „ ...	20
48 „ ...	2
50 „ ...	187
52½ „ ...	15
55 „ ...	56
57½ „ ...	10
60 „ ...	62
62½ „ ...	25

Value of Stamps.	Number of Stamps sold in the year 1871-72.
65 Rupees, ...	30
67½ „ ...	5
70 „ ...	46
72 „ ...	2
72½ „ ...	3
75 „ ...	55
80 „ ...	40
82½ „ ...	6
85 „ ...	20
87½ „ ...	8
90 „ ...	20
92½ „ ...	4
95 „ ...	13
97½ „ ...	8
100 „ ...	83
105 „ ...	1
110 „ ...	1
125 „ ...	31
130 „ ...	2
135 „ ...	1
140 „ ...	1
150 „ ...	26
162½ „ ...	2
165 „ ...	1
170 „ ...	1
175 „ ...	2
195 „ ...	1
200 „ ...	17
250 „ ...	1
300 „ ...	5
350 „	1
500 „	2
600 „	2
700 „	1
Total,	9,01,249
Court Fees Adhesive Stamps.	
1 Anna,	1,61,406
2 Annas,	66,115
4 „	57,445
6 „	6,386
8 „	48,500
12 „	3,992
Total,	3,43,834
Judicial Stamps.	
1 Anna,	5,52,982
2 Annas,	11,810
4 „	47,505
6 „	21,663
8 „	12,96,189
12 „	11,018
1 Rupee.	98,367
1½ „	16,979
2 Rupees,	19,418
2½ „	7,902
3 „	10.313
3½ „	5,063
4 „	6,540
4½ „	4,431
5 „	4,678
5½ „	2,060
6 „	4,161
6½ „	1,494
7 „	2,250
7½ „	2,423
8 „	3,201
8½ „	534
9 „	2,194
9½ „	1,135
10 „	2,472
11 „	1,377
12 „	1,643

APPENDIX K.—*(concluded).*

Detailed Statement of Sale of Stamps in the North-Western Provinces for the year 1871-72.

Value of Stamps.	Number of Stamps sold in the year 1871-72.	Value of Stamps.	Number of Stamps sold in the year 1871-72.	Value of Stamps.	Number of Stamps sold in the year 1871-72.
Judicial Stamps.—(concluded.)		55 Rupees, ...	82	110 Rupees, ...	81
		56 " ...	42	115 " ...	77
12½ Rupees, ...	118	57 " ...	68	120 " ...	80
13 " ...	1,002	58 " ...	46	125 " ...	104
14 " ...	986	59 " ...	40	130 " ...	50
15 " ...	1,706	60 " ...	189	135 " ...	46
16 " ...	952	61 " ...	35	140 " ...	34
17 " ...	637	62 " ...	23	145 " ...	35
18 " ...	882	62½ " ...	4	150 " ...	88
19 " ...	535	63 " ...	46	155 " ...	38
20 " ...	836	64 " ...	68	160 " ...	26
21 " ...	630	65 " ...	37	165 " ...	29
22 " ...	639	66 " ...	42	170 " ...	30
22½ " ...	10	67 " ...	36	175 " ...	55
23 " ...	409	67½ " ...	3	180 " ...	25
24 " ...	756	68 " ...	15	185 " ...	24
25 " ...	515	69 " ...	35	190 " ...	15
26 " ...	196	70 " ...	82	195 " ...	17
27 " ...	143	71 " ...	34	200 " ...	80
27½ " ...	2	72 " ...	37	205 " ...	24
28 " ...	156	73 " ...	24	210 " ...	11
29 " ...	152	74 " ...	30	215 " ...	14
30 " ...	493	75 " ...	183	220 " ...	23
31 " ...	132	76 " ...	17	225 " ...	13
32 " ...	123	77 " ...	9	230 " ...	12
33 " ...	185	78 " ...	13	235 " ...	4
34 " ...	139	79 " ...	27	240 " ...	7
35 " ...	259	80 " ...	279	245 " ...	11
36 " ...	172	81 " ...	13	250 " ...	68
37 " ...	137	82 " ...	9	255 " ...	16
37½ " ...	62	83 " ...	12	260 " ...	7
38 " ...	98	84 " ...	33	265 " ...	11
39 " ...	166	85 " ...	121	270 " ...	6
40 " ...	227	86 " ...	10	275 " ...	17
41 " ...	92	87 " ...	5	280 " ...	4
42 " ...	148	87½ " ...	7	285 " ...	13
42½ " ...	5	88 " ...	13	290 " ...	5
43 " ...	88	89 " ...	20	295 " ...	19
44 " ...	84	90 " ...	118	300 " ...	49
45 " ...	196	91 " ...	6	350 " ...	27
46 " ...	54	92 " ...	2	400 " ...	45
47 " ...	59	93 " ...	5	500 " ...	28
48 " ...	117	94 " ...	16	600 " ...	24
49 " ...	47	95 " ...	78	700 " ...	24
50 " ...	207	96 " ...	8	1,000 " ...	26
51 " ...	67	97 " ...	3	2,000 " ...	4
52 " ...	83	98 " ...	5		
52½ " ...	3	99 " ...	19		
53 " ...	38	100 " ...	253		
54 " ...	84	105 " ...	102	Total, ...	21,58,469

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

STAMP OFFICE, N.-W. P.:
Allahabad, the 18*th September*, 1872.

APPENDIX K.

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2½ " ...	3,350
3 " ...	6,030
3½ " ...	1,157
4 " ...	6,342
4½ " ...	333
5 " ...	4,225
5½ " ...	27
6 " ...	1,896
7 " ...	834
7½ " ...	825
8 " ...	3,545
9 " ...	434
10 " ...	2,346
12 " ...	30
12½ " ...	217
13 " ...	3
15 " ...	1,643
16 " ...	900
17 " ...	9
17½ " ...	125
20 " ...	1,000
22½ " ...	83
24 " ...	8
25 " ...	556
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30 " ...	362
32 " ...	7
32½ " ...	15
35 " ...	163
37½ " ...	24
40 " ...	185
42 " ...	1
42½ " ...	13
45 " ...	100
47½ " ...	20
48 " ...	2
50 " ...	187
52½ " ...	15
55 " ...	56
57½ " ...	10
60 " ...	62
62½ " ...	25

Value of Stamps.	Number of Stamps sold in the year 1871-72.
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70 " ...	46
72 " ...	2
72½ " ...	3
75 " ...	55
80 " ...	40
82½ " ...	6
85 " ...	20
87½ " ...	8
90 " ...	20
92½ " ...	4
95 " ...	13
97½ " ...	8
100 " ...	83
105 " ...	1
110 " ...	1
125 " ...	31
130 " ...	2
135 " ...	1
140 " ...	1
150 " ...	26
162½ " ...	2
165 " ...	1
170 " ...	1
175 " ...	2
195 " ...	1
200 " ...	17
250 " ...	1
300 " ...	5
350 "	1
500 "	2
600 "	2
700 "	1
Total,	9,01,249
Court Fees Adhesive Stamps.	
1 Anna,	1,61,406
2 Annas,	66,115
4 "	57,445
6 "	6,386
8 "	48,500
12 "	3,992
Total,	3,43,834
Judicial Stamps.	
1 Anna,	5,52,982
2 Annas,	11,810
4 "	47,505
6 "	21,663
8 "	12,96,189
12 "	11,018
1 Rupee.	98,367
1½ "	16,979
2 Rupees,	19,418
2½ "	7,902
3 "	10,313
3½ "	5,063
4 "	6,540
4½ "	4,431
5 "	4,678
5½ "	2,060
6 "	4,161
6½ "	1,494
7 "	2,250
7½ "	2,423
8 "	3,201
8½ "	534
9 "	2,194
9½ "	1,135
10 "	2,472
11 "	1,377
12 "	1,643

APPENDIX K.—*(concluded).*

Detailed Statement of Sale of Stamps in the North-Western Provinces for the year 1871-72.

Value of Stamps.	Number of Stamps sold in the year 1871-72.	Value of Stamps.	Number of Stamps sold in the year 1871-72.	Value of Stamps.	Number of Stamps sold in the year 1871-72.
Judicial Stamps.—(concluded.)		55 Rupees, ...	82	110 Rupees, ...	81
		56 " ...	42	115 " ...	77
12½ Rupees, ...	118	57 " ...	68	120 " ...	80
13 " ...	1,002	58 " ...	46	125 " ...	104
14 " ...	986	59 " ...	40	130 " ...	50
15 " ...	1,706	60 " ...	189	135 " ...	46
16 " ...	952	61 " ...	35	140 " ...	34
17 " ...	637	62 " ...	23	145 " ...	35
18 " ...	882	52½ " ...	4	150 " ...	88
19 " ...	535	63 " ...	46	155 " ...	38
20 " ...	836	64 " ...	68	160 " ...	26
21 " ...	630	65 " ...	37	165 " ...	29
22 " ...	639	66 " ...	42	170 " ...	30
22½ " ...	10	67 " ...	36	175 " ...	55
23 " ...	409	67½ " ...	3	180 " ...	25
24 " ...	756	68 " ...	15	185 " ...	24
25 " ...	515	69 " ...	35	190 " ...	15
26 " ...	196	70 " ...	82	195 " ...	17
27 " ...	143	71 " ...	34	200 " ...	80
27½ " ...	2	72 " ...	37	205 " ...	24
28 " ...	156	73 " ...	24	210 " ...	11
29 " ...	152	74 " ...	30	215 " ...	14
30 " ...	493	75 " ...	183	220 " ...	23
31 " ...	132	76 " ...	17	225 " ...	13
32 " ...	122	77 " ...	2	230 " ...	12
33 " ...	185	78 " ...	13	235 " ...	4
34 " ...	129	79 " ...	27	240 " ...	7
35 " ...	259	80 " ...	279	245 " ...	11
36 " ...	172	81 " ...	13	250 " ...	68
37 " ...	137	82 " ...	9	255 " ...	16
37½ " ...	62	83 " ...	12	260 " ...	7
38 " ...	98	84 " ...	33	265 " ...	11
39 " ...	166	85 " ...	121	270 " ...	6
40 " ...	227	86 " ...	10	275 " ...	17
41 " ...	92	87 " ...	5	280 " ...	4
42 " ...	148	87½ " ...	7	285 " ...	13
42½ " ...	5	88 " ...	13	290 " ...	5
43 " ...	88	89 " ...	50	295 " ...	19
44 " ...	84	90 " ...	118	300 " ...	49
45 " ...	196	91 " ...	6	350 " ...	27
46 " ...	54	92 " ...	2	400 " ...	45
47 " ...	59	93 " ...	5	500 " ...	28
48 " ...	117	94 " ...	16	600 " ...	24
49 " ...	47	95 " ...	78	700 " ...	24
50 " ...	207	96 " ...	8	1,000 " ...	26
51 " ...	67	97 " ...	3	2,000 " ...	4
52 " ...	83	98 " ...	6		
52½ " ...	3	99 " ...	19		
53 " ...	38	100 " ...	253		
54 " ...	84	105 " ...	102	Total, ...	21,58,469

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

STAMP OFFICE, N.-W. P.:
Allahabad, the 18*th September,* 1872.

No. 1069, dated Allahabad, the 14th August, 1872.

From—Officiating Commissioner of Stamps, N.-W. Provinces,

To—Officiating Secretary to the Board of Revenue, N.-W. Provinces.

SIR,—Referring to para. 64 of my letter No. 781, of the 2nd ultimo (the Stamp Administration Report for 1871-72), I have now the honour to forward a return showing the number of cases of unstamped or insufficiently-stamped instruments brought to the notice of the Collectors of the different districts of the North-Western Provinces during 1871-72, under Sections 22, 23, and 24 of the General Stamp Act, and also the manner in which the cases were disposed of. Instruments validated by Civil Courts are excluded from this return, as they are not disposed of by Collectors, and instruments brought to Collectors for adjudication of the proper stamp duty are also omitted, as in such cases it is obligatory on a Collector to proceed under Section 20.

2. Of the 292 cases of unstamped or insufficiently-stamped instruments brought to light during 1870-71, in which Collectors had the discretionary power either of validating the instruments on payment of a penalty or of instituting criminal prosecutions, 287 were disposed of; in 13 of these a criminal prosecution was obligatory, as the instruments were impounded under Section 22, and in the remaining 274 cases criminal prosecutions were instituted in 24.

3. Of the 243 instruments received by Collectors under Section 23, all but three were impounded by Registering Officers; in 10 of these cases criminal prosecutions were instituted and succeeded.

4. The figures of this return, in respect of criminal prosecutions, do not agree with those of Appendix H. of the report, because they relate only to cases of unstamped or insufficiently-stamped instruments, while those of Appendix H.* include offences by licensed vendors and those punishable under Sections 30 to 35 of the Act, as well as those arising out of the execution of unstamped or insufficiently-stamped instruments. There is, however, I am sorry to say, an error in the figures of Appendix H. of the report; the Collector of Ghazeepore having returned as criminal prosecutions 12 cases in which he took action under Section 20.

5. The Registrars of Meerut and Azimgurh have been requested to draw the attention of the Sub-Registrars of those districts to Section 23 of the General Stamp Act, no instruments having been sent to the Collector of either district under that section during 1871-72.

6. I may as well clear up in this letter one or two matters connected with my Stamp Report, which I noted as requiring explanation.

7. In para. 12 of that report, I noted the omission against Boolundshuhur of any receipts under the head of One-anna Revenue Adhesive stamps. It appears, on a reference to the Collector, that receipts under this head have for some time past been shown with those of bill of exchange and hoondee stamps, and that out of Rs. 1,907-4-0 so shown in 1871-72, Rs. 465 are on account of the one-anna adhesive revenue stamps. The Collector has been requested to show the receipts separately under each head in future.

8. In regard to the large amount of receipts from Foreign Bill Stamps, as shown against Bustee in 1870-71, it appears that the amount Rs. (280) represents the sales of one-anna adhesive revenue stamps which, during two months, were erroneously credited under the head "Foreign Bill Stamps."

9. Referring to para. 29 of the report, and to para. 3 of the Secretary to Government's letter No. 167A., of the 9th ultimo to your address, I have the honour to

* Note by Secretary, Board of Revenue. The Appendix has been corrected accordingly.

state that the orders, that receipts at District Treasuries on account of the Embossing Press should not be shown as miscellaneous but as receipts of the Press, were received after the submission of my report; they will be attended to in future.

10. The Deputy Commissioner of Jaloun has reported that the Commissioner has sanctioned the writing-off as irrecoverable of the sum of Rs. 172, entered in the statement of 1871-72 for his district as balances on account of pauper suits.

I have the honour to be,

SIR,

Your most obedient Servant,

E. MACNAGHTEN,

Officiating Commissioner of Stamps, N.-W. P.

Return showing the number of Cases of unstamped or insufficiently stamped Instruments brought to the notice of Collectors during 1871-72, *under Sections* 22, 23, *and* 24 *of the General Stamp Act, and the manner in which they were disposed of.*

District.	How brought to notice.				How disposed of.		
	Under Section 22.	Under Section 23.	Under Section 24.	Total.	Under Sections 24 and 30.	Criminal prosecutions.	Total.
Dehra Doon, ...	...	10	...	10	10	...	10
Saharunpore, ...	...	5	...	5	5	...	5
Moozuffernuggur, ...	...	5	...	5	5	...	5
Meerut, ...	...	...	...	...	...	...	...
Boolundshuhur, ...	4	6	1	11	7	4	11
Allygurh, ...	...	26	...	26	26	...	26
Muttra, ...	...	4	...	4	4	...	4
Furruckabad, ...	...	...	1	1	...	1	1
Mynpoory, ...	...	4	...	4	4	...	4
Agra, ...	...	2	4	6	6	...	6
Etawah, ...	...	5	...	5	5	...	5
Etah, ...	3	2	...	5	2	3	5
Bijnour, ...	...	9	...	9	9	...	9
Moradabad, ...	...	6	...	6	...	1	1 Five pending at the close of the year.
Budaon, ...	...	25	...	25	25	...	25
Bareilly, ...	...	8	...	8	8	...	8
Shahjehanpore, ...	...	13	...	13	13	...	13
Cawnpore, ...	...	12	3	15	14	1	15
Futtehpore, ...	...	8	6	14	14	...	14
Banda, ...	...	20	...	20	13	7	20
Allahabad, ...	3	22	5	30	22	8	30
Humeerpore, ...	...	...	...	...	...	...	...
Jounpore, ...	...	2	...	2	2	...	2
Goruckpore, ...	...	...	8	8	2	6	8
Bustee, ...	...	...	3	3	2	1	3
Azimgurh, ...	...	...	...	...	...	...	...
Mirzapore, ...	...	1	1	2	2	...	2
Benares, ...	1	14	2	17	16	1	17
Ghazeepore, ...	...	15	1	16	16	...	16
Joloun, ...	1.	5	...	6	4	2	6
Jhansie, ...	...	1	...	1	1	...	1
Lullutpore, ...	...	...	...	...	...	...	...
Kumaon, ...	1	13	...	14	13	1	14
Gurhwal, ...	...	...	1	1	...	1	1
Total, ...	13	243	36	292	250	37	287

Stamp Office, N.-W. P. :
Allahabad, the 14*th August*, 1872.

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

ORDERS OF GOVERNMENT.

No. 5A. of 1873.

FROM

THE SECRETARY TO GOVERNMENT,

NORTH WESTERN PROVINCES,

TO

THE SECY. TO THE BOARD OF REVENUE,

NORTH WESTERN PROVINCES.

DATED CAMP BEGUMABAD, THE 20TH JANUARY, 1873.

SIR,

ARATE REV. DEPT. (STAMPS.)

I AM directed to acknowledge the receipt of your letter No. 223, dated 17th October, forwarding the Commissioner's report on the administration of the Stamp Revenue in these Provinces for the year 1871-72.

2. The year was marked by a considerable decrease in receipts under both the heads of Stamp Revenue. The total receipts were Rs. 29,58,986 against Rs. 32,17,718 in 1870-71. These receipts are mainly contributed from two sources. Under the General Stamp Act the receipts were Rs. 7,96,358 against Rs. 8,71,488 in the previous year, being a falling off of 8·6 per cent. Under the Court Fees Act the receipts were Rs. 21,62,628 against Rs, 23,46,230 in 1870-71, shewing a decrease of 7·8 per cent. The net receipts under both heads were Rs. 28,59,340 against Rs. 30,21,677 in 1870-71, being a decrease of 5·4 per cent. The falling off in receipts was in some measure compensated for by a great reduction in charges, which stood only at Rs. 99,646 against Rs. 1,96,051 in the previous year.

3. The net decrease in receipts from sale of Stamps under the General Stamp Act was Rs. 58,001. There was a decrease of Rs. 61,873 under Hoondee, blue and black document, and foreign bill adhesive stamps, and on the other hand an increase of Rs. 3,872 under one-anna receipt and share transfer stamps. The statement of numbers of pieces sold (Appendix K.) shews that 90,121 less pieces of Hoondee stamps were sold in 1871-72 than in 1870-71. This decrease falls entirely under the following denominations of stamps:—

1 anna	52,919
3 annas, ...	3,873
6 annas, ...	9,085
12 annas, ...	17,203
1 rupee 8 annas, ...	8,700
3 rupees, ...	1,451
Total ...	93,231

Under blue and black document Stamps there is a falling off of 85,869 pieces, which is distributed almost entirely over the following values:—

1 anna,	...	...	...	6,343
2 annas,	...	...	...	23,249
4 annas,	...	...	...	28,197
8 annas,	...	...	...	15,136
1 rupee,	...	...	...	8,646
2 rupees,	...	...	...	2,013
4 rupees,	...	...	...	1,466
	Total,		...	85,050

There is an increase of 37,342 pieces under 1-anna adhesives; this increase is greatest in the Allahabad and Rohilcund Divisions, and slight in the Meerut, Jhansie and Agra Divisions, while in the Benares and Kumaon Divisions there is a decrease.

4. The decrease in the use of Hoondee stamps is very remarkable. The total value by which sales of this description of stamp fell short of last year is Rs. 37,850. The districts where the falling off is greatest are the following:—

Agra,	...	...	...	Rs.	16,240
Benares,	...	...	...	„	7,871
Ghazeepore,	...	...	...	„	4,968
Cawnpore,	...	...	...	„	3,250
Mirzapore,	...	...	...	„	2,650
Moradabad,	...	...	...	„	896
Muttra,	...	...	...	„	857
	Total,		...	Rs	36,732

Probably the increasing use of Currency Notes may account for a portion of this decrease ; but Currency Notes are for the most part still monopolized by the Banks for remittance purposes. Possibly also one-anna receipt stamps, the use of which has increased, have been employed in place of the proper Hoondee stamps for Hoondees for small amounts payable on demand. The Commissioner should state whether there is any notification or order by which the use of these stamps is authoritatively prescribed. His Honor apprehends that it is a common practice for ordinary adhesive stamps to be employed, with plain paper, for Hoondees ; and if this satisfies the requirements of the law, the case is similar to that of the foreign bill adhesive stamps referred to by Mr. Macnaghten in his 14th paragraph, and the returns of sales of Hoondee stamps do not shew accurately the amount of business that has been done in these remittances. Even however if this is the case, there remains a large falling off in the sales which is not covered by increase under one anna receipt stamps. And probably slackness of trade is the only adequate explanation.

5. Under blue and black stamps there is a rise in the Agra Division, every district of which shews an increase. Elsewhere the decrease is universal, and very evenly distributed. These stamps are those used for documents relating to the sale or mortgage of real property, and also for bonds and other records of money transactions. The Board are of opinion that the lower sales indicate fewer transfers and loans, and are due to the effect of agricultural prosperity during the year. But this is not altogether the conclusion which is supported by the Registration returns of the year. These show a very large increase in deeds of transfer of immovable property, (69,132 against 58,670 in 1870-71) and also a considerable rise in the values transferred. The value of property mortgaged during 1871-72 was Rs. 1,93,31,323, or more by 28 lakhs than that mortgaged in 1870-71. Sale of immovables over Rs. 100 in value was effected to the extent of Rs. 1,10,23,948, which is Rs. 11,50,000 more than in 1870-71. Bonds, it is true, have fallen in amount by about 11 lakhs, and in number from 27,019 to 24,824; and these being optionally registrable documents, it is not possible to say to what amount the actual decrease extends. Leases have also fallen by about 7 lakhs in value, though about 1,000 more in number than last year.

6. Altogether these figures are difficult to reconcile with the decrease in the sale of document stamps, and the Lieutenant Governor would have been glad if Mr. Macnaghten had made some attempt to explain the discrepancy. The year was not one of any marked agricultural prosperity or reverse. The autumn harvests were generally fair, though in some places marred by the excessive rain; while the spring out-turn was somewhat under the average in the wheat, though above it in the barley crops. There are no doubt cross causes at work, producing sometimes an excess or a deficiency in sales and at others an equilibrium. A good year may injure the stamp revenue by discouraging sales, mortgages and loan transactions; while on the other hand it may bring a greater return in revenue connected with trade dealings, advances to cultivators, &c. Similarly, a bad year may increase the alienations and engagements entered upon by persons whom it affects in their agricultural income, and so stimulate the sale of stamps, while it may also bring about a slackness of trade, and receipts from this source may fall off. Or on the other hand, deficiency in one part of the country may stimulate importation from other quarters, and so encourage trade. All these conflicting considerations make it impossible to arrive at any general conclusion in regard to the causes of increase or decrease in stamp revenue which would be universally applicable ; but at the same time the Lieutenant Governor apprehends that there can be no doubt that, broadly speaking, years of embarrassment and difficulty among the agricultural population are those in which most engagements are made in the form of bonds, mortgages, &c., and are therefore most productive in the revenue derived from the stamps upon such transactions.

7. One possible cause for the falling off in sales of general stamps has not been discussed by Mr. Macnaghten ; it is the decrease in the

number of stamp vendors, due perhaps to the lowering of the rates of discount, and the withdrawal of the discount of 2 per cent formerly allowed to licensed vendors. Appendix C. shews that in 1870-71 discount equal to 6 per cent was paid to purchasers of bill and adhesive stamps of the value of Rs. 1,52,195 : while in 1871-72 rather more than 5 per cent in discount was paid to purchasers of these stamps to the value of Rs. 1,16,108. Of blue and black document stamps, a value of Rs. 4,77,804 was sold last year, bearing a discount of 5·4 per cent; while in 1871-72 a value of Rs. 4,72,629 was sold at a discount of 3·3 per cent. The number of licensed vendors of stamps in the North Western Provinces has decreased from 1,041 in 1870-71 to 801 in 1871-72, and the Board are of opinion that the reductions have in some cases been carried too far. His Honor would be glad if the Board and Mr. Macnaghten would institute enquiries into this subject, with a view to ascertain how far the lowering of the rates of discount may have to do with the falling off in the number of vendors, and whether there is any reason to suppose that the diminished sales are due to this cause. The number of vendors required for each district should be carefully considered, and means taken to supply the deficiency where any is found to exist.

8. The decrease in the sale of stamps under the Court Fees Act is Rs. 1,83,602, or 7·8 per cent. There was an increase in the receipts from adhesive stamps: the deficiency was entirely under impressed paper. The number of pieces sold under each denomination during the two years is given in the margin.

	1871-72.	1870-71.	*Increase.*
Tulubana stamps,...	35,209	4,754	30,455
Adhesives, ...	3,43,833	1,71,822	1,72,012
			Decrease.
Impressed stamps,	21,58,469	26,04,342	4,45,873

9. The decrease in the number of pieces sold under impressed stamps falls almost entirely under the lower values.

1 anna,	...	...	...	1,71,543
8 annas,	...	...	...	2,64,607
1 rupee,	...	...	...	7,411
		Total,	...	4,43,561

The decrease is very general : it is largest in the Allahabad and least in the Agra Division, while Rohilcund and the Benares Division hold a middle place. In only a few districts is there an increase, and in three of these this is attributed to increased litigation in suits for enhancement of rent, due to the revision of settlement.

10. The decrease is explained in part by the Commissioner as due to two causes:—(1), the fact that the Mohurrum holidays fell entirely within the year 1871-72, instead of, as last year, being distributed over March and April; (2), the diminished number of objections against assessment to income tax, petitions of objection being stamped with an 8-anna stamp. This last cause is illustrated by Mr. Macnaghten only from the Allahabad district, where he considers that it accounts for a decrease of about Rs. 3,200. The Board's report on the working of the income tax during the year 1871-72 shews that only 5,940 petitions of objection were lodged during the year in the whole of the North Western Provinces

against nearly four times that number in 1870-71 ; so that, accepting Mr. Macnaghten's calculation of the Judicial Stamps presented with each objection, this would account for about Rs. 18,000 of the decrease.

11. But the main cause of the decrease must no doubt be sought in diminished litigation, though not, as suggested by the Board in your 25th para., in the sale of fewer *high value* Judicial stamps. The High Court's figures have not as yet been received for the whole period covered by the Stamp report, as they are framed by the calendar year. They exhibit the following results:—

	1870.	1871.
Total number of Civil suits and appeals instituted, ...	91,525	93,675
Total number of Revenue cases instituted, ...	56,672	62,383
	Rs.	Rs.
Total value of stamps filed, ...	16,07,812	15,53,781
Value of property in suit, ...	1,80,16,920	2,21,71,935

Thus, while the total value of property litigated and the total number of Civil and Revenue suits filed have increased, the amount realized in stamps in these cases has fallen by about Rs. 52,000. Whatever may be the cause of this (and Government has not yet been favoured with the High Court's remarks explanatory of the figures) it accounts for less than a third of the total decrease. It has been shewn above that the decrease is mainly in stamps of low value, under one rupee. These stamps are chiefly used in applications for copies and petitions of complaints in the Magistrates' Courts. The number of offences prosecuted in 1870, according to the High Court's figures, was 1,09,339 : in 1871 it was 1,08,425. The number of persons brought before the Courts by summons (and it is chiefly in summons cases that petitions of complaint are lodged, most offences for which a warrant issues being dealt with by the Police) was 58,835 in 1871 against 60,779 in 1870. Hence, although the materials at present at the disposal of Government on this subject are imperfect, there is ground to suppose that one cause of the diminished receipts from Judicial stamps may be the falling off in the number of petty cases in the Magisterial Courts, and in the number of applications for the copies with which such complaints are usually supported.

12. The charges of the Stamp Department have fallen from Rs. 1,96,000 in 1870-71 to Rs. 99,646 in the year reported on, or by about one half. This great decrease is almost entirely due to the revision of the rules as to discount. This caused a saving of Rs. 15,000 under the General Stamp, and Rs. 59,973 under the Court Fees Act. There was a decrease of about Rs. 5,000 in refunds under Section 45 of the General Stamp Act, a saving of Rs. 2,300 in contingencies, a decrease of Rs. 5,000 in refunds of fees under Section 13 of the Court Fees Act, and of Rs. 6,700 in refunds of spoiled and damaged stamps under the last named Act. This last saving is due to changes in the law, which does not recognize such refunds: those which were made during the year were outstanding cases from the previous year.

13. His Honor is sorry to observe that the heading "Rewards to informers," under which last year only Rs. 24 appeared, is this year altogether blank. The question of the best means of checking frauds upon the stamp revenue was much discussed during the year, and the judicious use and encouragement of informers was inculcated by the Government of India. The Commissioner has however, in a recent Circular, called attention to the subject; and His Honor hopes that next year will shew that this agency has been more efficiently worked.

14. The prosecutions for breaches of the stamp laws were only 55 in 1871-72 against 83 last year, and of these only 37 were prosecutions for presentation of unstamped or insufficiently stamped documents. Criminal prosecution followed in 10 cases out of 243 cases of documents impounded and forwarded to the Collector by Registering Officers. These results are not wholly satisfactory. Last year Government remarked upon the improbability that important districts like Meerut and Azimgurh should not have offered a single case of attempted fraud, and His Honor notices that this year also there are four districts where no case of an infraction of the law was brought to notice.

15. Mr. Macnaghten's remark in his 68th paragraph, with regard to the lightness of the penalty inflicted by the Magisterial authorities when compared with the mulct that would have been enforced by the Collector's action under Section 20, are not pertinent to the question. The former is a criminal penalty, and might be either greater or less than the latter, which is a means of validating the instrument, with reference to the criminality and intention of the persons accused.

16. His Honor has no objection to the omission in future of fines realized under Chapter IV. of the General Stamp Act from the account of receipts of the Department, these being properly credited to law and justice. Their amount should however be shewn in the statements as one of the details of the working of the Department. The item of recoveries on account of pauper suits should be transferred from General Stamp Act receipts to receipts under the Court Fees Act. I am to point out that the balance outstanding on this account is still large, and to draw the Board's attention to the remarks contained in paragraph 9 of the orders on the report of 1870-71.

17. His Honor agrees with the conclusion arrived at by Mr. Macnaghten in regard to the enquiry ordered by the Government of India on the review of last year's stamp report as to whether there is any reason to believe that Judicial impressed stamps are at all used by mistake or fraud in place of blue and black document stamps. No grounds known to this Government exist for the belief that they are so used; and in the case of most of the more important instruments engrossed on stamp paper registration affords the same security against attempts at fraud that is given by Judicial proceedings in the case of Judicial documents.

18. I am to request that the thanks of His Honor may be conveyed to Mr. Macnaghten for his efficient management of the Department during the past year, and to express a hope that the next annual report may reach Government at an earlier date.

I have the honor to be,

SIR,

Your most obedient Servant,

C. A. ELLIOTT,

Secretary to Government,
North Western Provinces.

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ANNUAL REPORT

ON THE

ADMINISTRATION OF THE STAMP REVENUE

OF THE

NORTH-WESTERN PROVINCES,

FOR THE YEAR 1872-73.

Published by Authority.

ALLAHABAD:

PRINTED AT THE NORTH-WESTERN PROVINCES' GOVERNMENT PRESS.

1873.

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GOVERNMENT 1874 N.W.P.

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ON THE

ADMINISTRATION OF THE STAMP REVENUE

OF THE

NORTH-WESTERN PROVINCES,

For the year 1872-73.

No.

FROM

E. C. BUCK, ESQUIRE,
Offg. Secretary, Board of Revenue,
North-Western Provinces,

To

C. A. ELLIOTT, ESQUIRE,
Secretary to Government,
North-Western Provinces.

DATED ALLAHABAD, THE , 1873.

SIR,

BP. REV. DEPT.

Present:
BLE J. F. D. INGLIS, C.S.I., and
I. S. REID, ESQ.

I AM instructed by the Board of Revenue to forward the report by the Commissioner of Stamps on the Stamp Revenue Administration of these Provinces for the year 1872-73.

2. Mr. Macnaghten's report is dated 6th June last, and was received in the Board's office on the 9th idem, without, however, some of the appendices, which were not sent to the Board till the beginning of August.

3. The *gross* receipts under both the General Stamp Act and the Court Fees Act amounted to Rs. 32,93,849, being Rs. 3,45,434, or 11·7 per cent., in excess of the gross receipts for the preceding year.

4. The gross receipts exceeded the budget-estimate for the year (Rs. 30,75,000) by Rs. 2,18,849, or 7·1 per cent.

5. The *charges* have fallen from Rs. 45,387-1-9 in 1871-72 to Rs. 44,504-12-8 in 1872-73. The percentage of charges on receipts have decreased from 5·7 to 5·1 under the General Stamp Act, and from 2·6 to 1·8 under the Court Fees Act. The *net* receipts for 1871-72 and the year under review were :—

General Stamp Act.

1871-72	...	...	Rs.	7,40,399 13	4
1872-73	...	...	„	8,31,785 3	8

Court Fees Act.

1871-72	...	...	Rs.	21,08,369 9	7
1872-73	...	...	„	23,72,588 10	0

The excess of "actuals" over the budget-estimate amounted

Under General Stamp Act to	...	Rs.	61,290 0	4
Court Fees Act to	...	„	1,57,558 13	10
		Rs.	2,18,848 14	2

The General Stamp Act.

6. The gross receipts were Rs. 8,76,290 in 1872-73, against Rs. 7,85,787 in 1871-72. In para. 3 of his report the Commissioner has explained why the figures here given for 1871-72 differ from those shown in his report for that year. Towards this increase (Rs. 90,503) the vend of stamps of all denominations contributes Rs. 90,279-0-6 and the receipts from stamp duties and penalties, &c., realized under Sections 20, 24, 39, and 45 of Act XVIII., 1869, and miscellaneous receipts, Rs. 224-0-9. The excess receipts are due chiefly to the increased sale (Rs. 7,40,482-12-0 against Rs. 6,51,309-15-6) of blue and black document stamps. Mr. Macnaghten accounts for the increased receipts in paras. 11, 12, and 13 of his report, to the best of his ability, but complains (para. 14) of the meagreness of the information furnished by District Officers on the subject. It is curious that the increase in Etawah is attributed to the larger indigo cultivation, while in Allygurh the reason (also of the increase) is that the year (under review) was unfavourable to the agricultural indigo interests. The increase is largest in the districts of Muttra and Allahabad and those of the Rohilkhund and Benares Divisions, the Collectors of which appear to have furnished no explanation, or at least no satisfactory explanation (para. 12 of the report).

7. The sale of one-anna adhesive stamps rose from Rs. 38,657-8-0 in 1871-72 to Rs. 43,822-11-0 in 1872-73. In all but six districts the receipts under this head had increased. No explanation is given of the small falling off in Boolundshuhur (Rs. 58-14-0), and Gurhwal (Rs. 30). In Cawnpore the decrease (Rs. 1,050-10-0) is attributed to the resort of residents of the Oonao District (in Oudh) to the Cawnpore treasury in 1871-72. In Bustee the demand for receipt stamps was affected by the reduction in the amount expended in ordinary opium advances. The paymaster of the East Indian Railway who used to take 25 to 30 rupees' worth of receipt stamps per mensem from the Benares Treasury ceased to supply himself therefrom. Mr. Macnaghten accounts (para. 8) for increased receipts from the sale of one-anna adhesive stamps by the fact that blue and black document stamps, and hoondee stamps of one anna value, are no longer supplied to treasuries by the Calcutta Superintendent of Stamps, now that under the General Stamp Act, whenever the duty is only one anna it may be denoted by an adhesive stamp. Nevertheless we find that the sale of blue and black document stamps was Rs. 89,172-12-6 more in 1872-73 than in the preceding year.

8. In para. 9 Mr. Macnaghten explains why the figures in his report do not show the correct sales of one-anna adhesive stamps (general) owing to their having been taken in lieu of Court fees adhesive stamps of the same value.

9. The one-anna and half-anna adhesive stamps have driven the Foreign Bill Adhesive Stamps of more value out of the field. Excluding these last from the returns of 1871-72, 696 pieces of Foreign Bill adhesives were sold in 1872-73 against 816 in the preceding year.

10. The receipts from the sale of bill-of-exchange or hoondee stamps fell from Rs. 84,564-8-0 (in 1871-72) to Rs. 81,115-2-0 (1872-73.) These figures represent the aggregate values of 186,976, and 154,790 pieces. Of this decrease of 32,186 pieces that of nearly 20,000 may be accounted for by the reasons given by Mr. Macnaghten in the 8th para. of his report since the sale of one-anna stamps has fallen from Rs. 37,079 to Rs. 17,350. This fact supports the suggestions made in para. 4 of G. O. 5A., dated 20th January last, reviewing the Stamp Revenue Administration Report for 1871-72, *viz.* that "possibly one-anna receipt stamps, the use of which has increased, "have been employed in place of the proper hoondee stamps for small amounts "payable on demand." With reference to His Honor's enquiry whether there is any Notification or order by which the use of these stamps is authoritatively prescribed, the Board desire me to refer to para. 8 of Mr. Macnaghten's report, in which he states that the Calcutta Superintendent of Stamps no longer supplies one-anna hoondee stamps to the treasuries in these provinces. That slackness of trade may be

accepted as the only adequate explanation of the falling off of receipts from the sale of hoondee stamps (see para. 4 of G. O. above quoted), may be inferred from the fact that while the receipts in the Mirzapore District, the capital city of which is no longer the large commercial centre it was in former days, and the trade of which is in the wane, have fallen from Rs. 9,188-5-0 to Rs. 7,738-5-0. They have risen in Furruckabad from Rs. 3,994-9-0 to Rs. 5,349-3-0, owing to the large amount of business done in 1872-73 in the purchase and sale of indigo seed.

11. The diminished sale of general stamps in 1871-72 was attributed in the Government orders on the Stamp Administration Report for that year to the decrease in the number of stamp vendors, due, it was supposed, to the lowering of the rates of discount, and the withdrawal of the 2 per cent. discount formerly allowed to licensed vendors. In 1872-73 there were 725 non-official vendors to 801 in 1871-72, and the sale of general stamps rose from 1,736,402 to 1,928,457 pieces, their value being Rs. 7,76,214-7-6 and Rs. 8,66,493-8-0. In 1870-71 8,33,383-4-0 rupees' worth of general stamps were sold.

Court Fees Stamps.

12. The receipts from the sale of Court fees stamps amounted in—

1871-72	to	Rs. 21,62,628 8 0
1872-73	to	Rs. 24,17,558 13 10

The returns for every district, excepting Mirzapore and Futtehpore, show larger sales than were effected last year. In Mirzapore there was a falling off by Rs. 27-4-0 only. In Futtehpore, owing to the removal of the judgeship to Banda, the sales fell from Rs. 24,117-4-0 to Rs. 18,964-15-0; while the sales in Banda rose from Rs. 21,830-12-0 to Rs. 34,192-1-0, the aggregate sales for both districts being—

1871-72, ...	Rs. 45,948 0 0
1872-73, ...	„ 53,156 5 0

13. The "percentage of increase to receipts" in each division is given by Mr. Macnaghten in para. 23 of his report:—

Meerut Division, ...	7·5 per cent.
Agra „	11·5 „
Rohilkhund „	11·9 „
Allahabad „	16· „
Benares „	10· „
Jhansie „	18·8 „
Kumaon „	34·7 „

14. The (proportionally) large increase in the sales in the Kumaon Division is attributed by the Senior Assistant Commissioner of Kumaon "to the very large amount of litigation caused by disputes as to proprietary rights between rival claimants to these rights in all villages where they were left undeclared in the settlement of 1845." The percentage of increase in the recently settled district of Kumaon comes to 43 per cent. The vend of general stamps rose, it may be noted, from Rs. 10,071-12-0 in 1871-72 to Rs. 13,061-13-0 in 1872-73 owing (the Senior Assistant Commissioner writes) "to the charges in proprietary rights rendered necessary amongst the agricultural population by revision of settlement, the expiry of mortgages, and the stimulus generally given to transactions in land on the expiry of an old, and commencement of a new settlement for 30 years" (and yet the sale of general stamps in 1871-72 was 19 per cent. below that of the preceding year).

15. The Stamp Administration Report under review is for the period lying between 1st April, 1872, to 31st March, 1873, and no Civil Court statistics for that term are available. But Mr. Macnaghten has given in para. 25 Civil Court statistics for the calendar years 1871 and 1872. There were in the latter year 3,914 more suits than in the preceding, while the value of the subject matter of the suits was Rs. 6,96,655 less than in 1871, and yet the value of judicial stamps sold in 1872-73 was Rs. 2,54,930 in excess of the number sold in 1871-72. The average value of the subject matter

of suits was Rs. 236 in 1871 and Rs. 219 in 1872, but the larger number of suits produced, notwithstanding the smaller value of the property which formed the subject of litigation, a larger stamp revenue, because, as stated by Mr. Macnaghten "the *ad valorem* fee falls heavier on a suit for a small than it does on one for a large amount."

16. In para. 21 of his report, the Commissioner has explained why all receipts from Court Fees Act stamps are shown together, whereas they were given separately for "bicolour impressed" and "adhesive" stamps in last year's returns.

17. Mr. Macnaghten points out the necessity of appointing salaried vendors at places where the Civil Courts are at a distance from the district treasury or the tehseeldaree, to which establishments the sale of judicial stamps is confined, no discount being allowed on the sale of such stamps.

Mr. Macnaghten has stated, in para. 32 of his report, why the orders of Government of India, directing that the cost of the process-serving establishment should be shewn in the annual Stamp Administration report, have not been carried out in the report under review.

18. The charges under the General Stamp (A) and Courts Fees Acts (B) were:—

		1871-72.				1872-73.		
A.,	... ...	Rs.	45,387	1	9	Rs.	44,504	12	8
B.,	... ...	„	54,238	14	5	„	44,970	3	10
		Rs.	99,646	0	2	Rs.	89,475	0	6

The largest reductions in expenditure were under the following heads:—

				Reductions.		
Discount paid (B.),	...	...	... Rs.	3,958	5	9
Refund of value of stamps returned by vendors on withdrawal of license, death, &c. (B.),			... „	3,333	10	6
Refund of fees under Section 15 (B.),			... „	772	10	0
Ditto under Section 13 (B.),	...		... „	1,284	5	2
Refund value of stamps on withdrawal of license, &c. (A.),	...	...	... „	1,409	2	3
Contingencies,	...	...	... „	959	13	6

The discount paid on the vend of general stamps rose from Rs. 21,923-14-0 to Rs. 23,377-15-11. The decreased charges under the head of "Contingencies" (A) is attributed by the Commissioner to the smaller cost of storage and carriage of the Court fees adhesive stamps.

19. Again, the column "rewards to informers under Section 38 of the General Stamp Act" is blank. The Commissioner should have noticed the subject with reference to the observations recorded in the orders passed by Government on last year's report.

20. Appendices G. and K. of the Commissioner's report must be referred to for information regarding prosecutions for breaches of the Stamp Laws. There were 59 cases of convictions and 9 of acquittals in 1872-73 against 49 and 6 in 1871-72. Of the 59 cases of convictions, 18 (in which 25 persons were concerned) were in Allahabad. In 56 cases parties were prosecuted for filing or exhibiting before a Civil, Criminal, or Revenue Court unstamped, or insufficiently stamped, documents with the intention of evading payment of the stamp duty; 164 cases were dealt with under Sections 20 and 24 of the General Stamp Act against 250 in 1871-72. Stamp duties and penalties realized under Sections 20, 24, and 39 amounted to Rs. 9,363-7-9 against Rs. 8,991-9-0 of the preceding year.

21. The Ghazeepore and Boolundshuhur cases referred to by the Commissioner in paras. 35 and 36 have been brought to the notice of Government.

22. In paras. 39 and 40 Mr. Macnaghten has noted errors made in dealing with cases coming under Act 9, Section 1, of the Court Fees, which prescribes a fee of eight annas for every 360 words or portions of 360 words. The wording of the law is sufficiently plain to render a mistake unjustifiable.

23. Mr. Macnaghten states (paras. 43-4-5), with reference to the remarks recorded in para. 7 of G. O. (India), dated 12th February, 1872, that he can recall to recollection only six cases of the wrong description of stamp being employed by the public.

24. No inconvenience as far as the Commissioner is aware has been felt by the public in procuring general non-judicial stamps owing to the decreased number of licensed vendors. The returns for 1872-73 show only 725 vendors (to 801 in 1871-72), and of that number several threw up their licenses when the sale of Court fees stamps was restricted to official vendors. Yet the sale of stamps has risen very largely. Mr. Macnaghten, while admitting that there are less facilities for the purchase of Court fees stamps now than heretofore, considers that the stamp vendors are at the bottom of the complaints which have been made on the subject.

25. The sale of stamped papers, or stamps by petition-writers, at or in the neighbourhood of the Courts (reported in para. 51) cannot be taken any notice of under the existing rules for the vend of stamps, and is doubtless a great convenience to the public.

26. Mr. Macnaghten will be requested to make a more intelligible reference regarding the subject of his 52nd para. His report on the subject noticed in paras. 17 and 18, as also the Accountant-General's certificate of receipt and charges for 1872-73, will be submitted to Government on receipt.

27. The general results of the year are shown concisely in the following statement, which contrasts the total income of 1872-73 under the head of Stamp Revenue with that of 1871-72 :—

	Gross Receipts.		Gross Charges.		Net Receipts.	
	1871-72.	1872-73.	1871-72.	1872-73.	1871-72.	1872-73.
Adhesive Stamps, ...	40,340 0 0	44,895 10 0	45,887 1 9	44,504 12 8	7,40,899 13 4	8,31,785 3 8
Bill of exchange or Hoondee stamp papers, ...	84,564 8 0	81,115 2 0				
Blue and black document stamps, ...	6,51,309 15 6	7,40,482 12 0				
Stamp duties and penalties realized by Civil Courts, &c., &c., ...	9,572 7 7	9,796 8 4				
	7,85,786 15 1	8,76,290 0 4	45,887 1 9	44,504 12 8	7,40,899 13 4	8,31,785 3 8
Court fees stamps, ...	21,62,628 8 0	24,17,558 13 10	54,258 14 5	44,970 3 10	21,08,369 9 7	23,72,588 10 0
GRAND TOTAL,	29,48,415 7 1	32,93,848 14 2	99,646 0 2	89,475 0 6	28,48,769 6 11	32,04,373 13 8

It will be observed that the income from Stamp Revenue has increased 11·7 per cent.

I have the honour to be,

SIR,

Your most obedient servant,

E. C. BUCK,

Offg. Secy., Board of Revenue, N.-W. P.

No. 712, dated Allahabad, the 6th June, 1873.

From—E. MACNAGHTEN, ESQ., *Commissioner of Stamps, N.-W. Provinces,*
To—THE SECRETARY TO THE BOARD OF REVENUE, *N.-W. Provinces.*

SIR,—I have the honour to submit, with the usual statements, a report on the Administration of the Stamp Revenue in these Provinces during the year from the 1st April, 1872, to the 31st March, 1873.

2. The budget-estimate for the year was, under the General Stamp Act, Rs. 8,15,000, and under the Court Fees Act, Rs. 22,60,000; total Rs. 30,75,000. The gross receipts under the General Stamp Act amount to Rs. 8,76,290, and under the Court Fees Act to Rs. 24,17,559; total Rs. 32,93,849. The percentage of excess receipts over the budget-estimate amounts, therefore, under the General Stamp Act to 7·5, under the Court Fees Act to 7, and on the whole to 7·1.

3. The receipts of 1872-73 as compared with those of 1871-72 stand as follows:—

	1871-72. Rs.	1872-73. Rs.	*Increase.* Rs.	
General Stamp Act, ...	7,85,787	8,76,290	90,503	or 11·5 per cent.
Court Fees Act, ...	21,62,628	24,17,559	2,54,931	or 11·8 per cent.
Total, ...	29,48,415	32,93,849	3,45,434	or 11·7 per cent.

It must here be noted that the total receipts under the General Stamp Act for 1871-72 differ from those given in the report of last year, because the recoveries of stamp duty in pauper suits and the fines (criminal penalties) realised under Chapter IV. of the General Stamp Act, which have hitherto been improperly shown as receipts connected with the revenue administration of that Act have been omitted. Rs. 373-4-0 receipts in Etawah during 1871-72 from one-anna adhesive stamps, and which were omitted in the figures given last year, have now been added.

4. The percentage of charges to receipts has satisfactorily diminished; under the General Stamp Act the charges amounted

in 1871-72 to Rs. 45,387 on Rs. 7,85,787 or to 5·7 per cent.
and in 1872-73 to „ 44,505 on „ 8,76,290 or to 5 per cent.

and under the Court Fees Act they were

in 1871-72 to Rs. 54,259 on Rs. 21,62,628 or nearly 2·6 per cent.
and in 1872-73 to „ 44,970 on „ 24,17,559 or 1·8 per cent.

5. I now proceed to consider in detail the receipts and charges under I. the General Stamp Act, and II. the Court Fees Act.

I.—The General Stamp Act.

6. Under the head of one-anna adhesive stamps the receipts have advanced from Rs. 38,651 in 1871-72 to Rs. 43,823 in 1872-73, or 13·3 per cent., and under that of blue and black document stamps from Rs. 6,51,310 in 1871-72 to Rs. 7,40,483 in 1872-73, or nearly 13·7 per cent. The receipts from bill-of-exchange and hoondee stamp papers have, on the other hand, fallen from Rs. 84,564 in 1871-72 to Rs. 81,115 in 1872-73, or 4 per cent. There have been diminished receipts under A. Foreign Bill Adhesive Stamps, and B. Share Transfer Adhesive Stamps during 1872-73 as compared with 1871-72, but the totals under those heads are, from the revenue point of view, unimportant.

A.				
1871-72, ...	Rs.	626	14	0
1872-73, ...	„	460	14	0
B.				
1871-72, ...	Rs.	1,061	10	0
1872-73, ...	„	612	1	0

One-anna adhesive stamps.

7. The receipts from one-anna adhesive stamps have increased throughout the North-West except in Cawnpore, Bustee, Benares, Boolundshuhur, and Humeerpore; in the last two districts the decrease was not large. In Cawnpore the receipts for 1871-72 were abnormally high, owing to no discount having been allowed on these stamps at the Oonao Treasury under a

misconception of the orders of the Oudh Superintendent of Stamps, and to people of that district having in consequence procured their stamps from Cawnpore. Enquiries will be made as to the cause of the falling off in Bustee and Benares.*

8. A general increase in the receipts under this head was to be looked for, inasmuch as whenever the duty under the General Stamp Act is one anna, it may be denoted by an adhesive stamp, and blue and black document stamps and hoondee stamp papers of that value are no longer supplied to treasuries by the Calcutta Superintendent of Stamps.

9. I régret to say, however, that the figures do not exactly show the increased receipts proper, the one-anna revenue adhesive stamps having in some cases been taken through lax supervision in payment of Court fees of that amount. At Jounpore I found the two descriptions of stamps used indiscriminately to denote a fee of one anna under the Court Fees Act, and the practice (which fortunately appeared of a recent date) was at once discontinued. At Allygurh a similar expedient was resorted to when the stock of one-anna Court fees adhesive stamps ran dry, but happening to be there just at the time, I at once arranged for a fresh supply of the required stamps, and the Collector subsequently informed me that only 18 of the one-anna revenue adhesive stamps were improperly used.

10. The figures for 1871-72 under this head do not correspond with those given in last year's report, because Rs. 373-4-0 omitted against Etawah have now been shown; Rs. 465, the Boolundshuhur receipts, have been transferred from the head of bill-of-exchange and hoondee stamps, and the Agra receipts have been swelled by the addition of Rs. 640-2-0, which were shown under the head of blue and black document stamps.

Blue and black document stamps.

11. The increased receipts from blue and black document stamps are fairly uniform. In Meerut and Gurhwal alone is there a slight decrease as compared with the previous year. In every other district there is some, though of course a varying, increase.

12. No satisfactory explanation has been given for the increase in the Benares Division where it is largest. From Allygurh the reason assigned is that the year, as compared with the preceding one, was unfavourable to the agricultural and indigo interests; while in Etawah the increase is attributed to a larger indigo cultivation; Rs. 1,233-8-0 worth of two-anna stamps (the value most largely used for "*suttas*" or engagements to deliver indigo) having been sold in 1872-73 against Rs. 982-2-0 worth in 1871-72.

13. In the Allahabad District there have been a large number of farming leases granted by the Court of Wards in three estates (one of them the Rajah of Manda's) under its management.

14. The district reports on this head are generally meagre and unsatisfactory, and it is impossible for me to furnish bricks in the shape of reasons without the straw of official information.

Bill-of-exchange and hoondee stamp papers.

15. The decreased receipts from bill of exchange and hoondee stamp papers are only 4 per cent. in 1872-73 as compared with 1871-72, while in 1871-72, as compared with 1870-71, they were 30 per cent. This result was to be expected. There was no new disturbing cause during 1872-73, the increased facilities for the encashment of Government currency notes having been in force throughout 1871-72.

16. In some districts there have been increased receipts; at Furruckabad the cause assigned is the large amount of business done in the purchase and sale of indigo seed during 1872-73.

17. The other heads of receipts do not appear to require notice. Fines realised under Chapter IV. of the General Stamp Act are excluded from the body of the state-

* See Commissioner Stamps to Board, No. 761, dated 17th June, 1873.

ment, as such fines are credited to Law and Justice and not to Stamps. I have not as yet received accurate information as to the amount of such fines; it will be given hereafter.

18. Recoveries of stamp duty in pauper suits, which are also credited to Law and Justice, have also now been omitted. Under the Board's instructions returns in respect of such recoveries are no longer made to me, and I have not as yet been supplied by you with the figures for 1872-73, for which I asked in my letter No. 558 of the 2nd ultimo.

19. In regard to the charges under the General Stamp Act all that it appears necessary to note is that the same rules of discount (stated in paras. 33 and 34 of my report for 1871-72) were in force during 1872-73 as during 1871-72, and that the increased sales account for the increased charge for discount.

20. There has been a decreased charge for Contingencies, which is attributable to the introduction of the Court fees adhesive stamps; they require less accommodation than the red and black impressed stamps, and the cost of their transport is much less.

II.—The Court Fees Act.

21. All receipts from Court Fees Act stamps are now shown together, the distinction between receipts from red and black impressed and from Court fees adhesive stamps having been abolished under the authority of your docket No. 296 of the 23rd December, 1872. Up to April, 1872, the adhesive stamps could only be used supplementarily, but by the Government of India's Notification No. 2845 of the 19th April, 1872, in the Separate Revenue (Stamps) Department, the concurrent use in the North-Western Provinces of the red and black impressed and of the Court fees adhesive stamps was sanctioned.

22. The increased receipts are distributed over the whole of the North-Western Provinces, except the Districts of Mirzapore, Lullutpore, and Futtehpore. In Mirzapore and Lullutpore the receipts are stationary. There are many indications that the glory of Mirzapore as a trading centre is on the wane, indeed; this is but the natural result of the North-Western Provinces railway link to Jubbulpore being from Allahabad instead of from Mirzapore as originally proposed, and the stagnant character of the litigation is but the effect of stagnation of trade. The decrease at Futtehpore is accounted for by that place being no longer the head-quarters of a judgeship, the judge having been located at Banda, and Futtehpore placed under Cawnpore towards the end of 1871.

23. The subjoined table shows the extent to which the receipts have increased in each of the divisions of the North-Western Provinces :—

RECEIPTS.

Divisions.		1871-72. Rs.	1872-73. Rs.	*Increase.* Rs.	*Percentage of increase to receipts of* 1871-72.
Meerut,	...	4,08,726	4,39,663	30,937	7·5
Agra,	...	4,13,311	4,60,894	47,583	11·5
Rohilkhund,	...	4,03,935	4,52,142	48,207	11·9
Allahabad,	...	3,98,427	4,62,478	64,051	16
Benares,	...	4,70,527	5,17,711	47,184	10
Jhansie,	...	41,149	48,895	7,746	18·8
Kumaon,	...	26,554	35,776	9,222	34·7

24. The period embraced by my report is unfortunately not that for which the High Court statistics are prepared, but Mr. Tyrrell, the Registrar, has been good enough to give me figures of the total number of civil suits instituted in 1871 and in 1872, and of their value.

25. I subjoin this information:—

	Total number of suits.		Value of subject matter of suits.
1871, ...	94,064	Rs.	2,21,71,935
1872, ...	97,978	„	2,14,75,280

The number of suits during the calendar year 1872 was then rather more than 4 per cent. in excess of that during 1871, while the value of the subject matter was less on the larger number of suits.

26. Oddly enough the increased receipts are attributed by the Collectors of Bareilly and Furruckabad (two of the very few officers who have offered an explanation on the point) to the preferment of suits for a large amount or value, and therefore requiring a heavy institution fee. The Collector of Bareilly mentions that in one case the fee on the plaint was Rs. 3,000, and the Collector of Furruckabad another in which it was Rs. 1,500.

27. Increased litigation, even with some falling off in the aggregate value of the subject matter is, however, a satisfactory explanation of the increased receipts from Court fees stamps, inasmuch as the *ad valorem* fee falls heavier on a suit for a small than it does on one for a large amount.

28. Even with increased receipts there is, it will be observed, a considerable decrease in the amount paid as discount on the sale of Court fees stamps during 1872-73 as compared with 1871-72. This is owing to the operation of the rule published in the North-Western Provinces' Government *Gazette* of the 21st December last that no discount should in future be allowed on the sale of such stamps, the sale, being effected through the existing treasury staff, supplemented in special cases by salaried vendors.

29. Effect was given to this rule throughout the North-Western Provinces from the 1st January, 1873, but in many districts retrospectively. In three out of five treasuries which I visited in the first half of January I found that the new rules were not carried out, there being a general impression that they required confirmation by the Commissioner of Stamps. Attention was at once called to them by a general letter, with the request that any discount paid since the 31st December, 1872, should be recovered and credited to Government. There were remonstrances from some districts, but my action was endorsed by Government.

30. It will be necessary to appoint salaried vendors at places where the Civil Courts are at any distance from the District Treasury or a Tehseeldaree, and there will therefore be hereafter some addition to the charge for fixed establishment. I have been under the impression that the High Court would point out the places throughout the North-Western Provinces where salaried vendors were necessary for the convenience of the Civil Courts, as yet, however, the appointment of one salaried vendor only at the Akrabad Moonsiffee, in the Allygurh District, has, so far as my official knowledge extends, been recommended by the High Court.

31. The amount of refunds of value of Court fees stamps returned by vendors on their death or withdrawal or resignation of license was considerably less in 1872-73 than in 1871-72. This head of charge will soon disappear altogether.

32. The orders of the Government of India, in the Financial Department (contained in paras. 4 and 5 of letter No. 3964 of the 31st October, 1872, to the Chief Commissioner, Central Provinces, and received under cover of your docket No 286 of the 3rd December, 1872), directed that the cost of the process-serving establishments should be shown in the annual stamp administration reports, as the net revenue proper from stamps cannot be obtained without deducting the cost of these establishments. These orders have not, however, been complied with in the present report because the general substitution of stamps for cash as the mode of collection of process fees did not take effect till the 1st April, 1873.

33. The collection of all process fees in stamps will of course swell the receipts under that head of revenue, while it will diminish them under Law and Justice, but the full effect of the change will not be exhibited even by the figures of 1873-74, as for the first month or six weeks of the current financial year the change was not carried out by all Civil Courts. I brought the matter demi-officially to the notice of the Registrar of the High Court at the end of April, and the Chief Justice was good enough at once to call the attention of all Civil Courts to it by Circular.

General Remarks.

34. During the year 1872-73 I have visited the following District Treasuries: Meerut (twice), Moradabad, Kumaon, Allygurh, Ghazeepore (twice), Bareilly, Jaloun, Jhansie, Lullutpore, Humeerpore, Cawnpore, Saharunpore, Dehra, Moozuffernuggur, Bijnour, Boolundshuhur, Muttra, Agra, Etawah, Banda, Futtehpore, Benares, Jounpore, and Mirzapore.

35. At Ghazeepore considerable errors had crept into the figures of the stamp accounts, the unravelling of which required time and trouble, and in September last the whole of the papers connected with the fraudulent refunds at that treasury (mentioned in paragraph 74 of my last year's report) were sent to me by the Board with instructions to state if the reports of the Commissioner of Benares and of the Collector of Ghazeepore afforded the information required by the Government; my report was submitted in December.

36. During the year a case of embezzlement of nearly Rs. 1,500 by the Stamp Mohurrir of the Boolundshuhur District came to light at his death. The Government called for a report from me, which was submitted in February.

37. My main inspection duty is of course to see that the prescribed registers for the custody, issue, and vend of stamps are properly kept up, and I but rarely find cause for complaint in this respect. Since the general introduction of the Court fees adhesive stamps I have directed special attention to the careful observance of Section 30 of the Court Fees Act, enforcing the orders of the Government of India, that the cancellation of stamps must be effected, in the case of copies, at the time they are delivered, and in the case of all other documents, at the time they are filed in Court.

38. I would here acknowledge the great assistance rendered by the High Court in securing compliance with this provision of the law; a demi-official note to the Registrar respecting any laxity observed during my tours ensures immediate enquiry, and thereafter a reprimand to the official, of however high degree, proved blameworthy.

39. In the Allahabad Collector's office the rule requiring the fee under the Court Fees Act to be denoted when possible by a single stamp was not, up to February, observed. Its disregard was discovered through a case filed in appeal in the High Court, in which one of the exhibits procured from the Collector's office, and chargeable under No. 9, Schedule I. of the Court Fees Act, with a fee of eight annas for each 360 words or parts of 360 words, had (or rather in some instances appeared to have had) a separate eight-anna stamp for each portion of duty instead of one stamp for the aggregate duty chargeable; many of the eight-anna stamps were missing, there being a small punched out hole in the paper where the stamp ought to have been. More care is of course taken in the affixing and cancelling a single stamp of five rupees than ten stamps of eight annas each.

40. At Banda, through a stupid mistake of the revenue record-keeper in misunderstanding an order of the Collector, a fee of eight annas only was charged under No. 9, Schedule I., of the Court Fees Act, instead of eight annas for each 360 words or part thereof.

41. During the past year I have, with the permission of the Calcutta Superintendent of Stamps, relieved the treasuries in these Provinces of a number of Foreign Bill Adhesive and Share Transfer Adhesive stamps, and of the higher values of hoondee stamp papers which were lying useless, and have had them sent back to Calcutta.

42. Indents for stamps are, I find, often drawn up in a very haphazard way, the quantity of stamps indented for being altogether regardless of a calculation of probable requirements with reference to past consumption and the balance in hand. The truth is that the matter is, as a rule, left to subordinates, and I intend to enforce the personal responsibility of treasury officers for the submission of proper indents. Just at present, however, there is some difficulty in the preparation of Court fees stamps indents, there being now 21 values only instead of the numerous values of red and black impressed stamps that were supplied. In indenting for ten rupees Court fees stamps, for example, a treasury officer has at present to consider not only the number of that value hitherto used, but the number that will be required to make up higher values.

43. With reference to para. 7 of the orders of the Government of India of the 12th February, 1872, on the North-Western Provinces Stamp Report for 1870-71, I have the honour to state, as the result of pretty close observation of the matter during the year now under report, that the wrong description of stamp is very rarely employed by the public, and further that the mistake when made is in nine cases out of ten committed either by a non-official European or through the oversight of an official.

44. I can remember only six such cases during the past year. In one of these a Native appealed to me from Goruckpore on a blue and black impressed instead of on a red and black impressed stamp; I returned his appeal as improperly stamped, but as he had paid his money, I did, independently of his appeal, what he wished me to do on it.

45. The other five cases were as follows:—In one an eight-anna postage stamp was accepted in payment of a Court fee. In another a one-anna postage stamp was used for a one-anna revenue stamp. In the third the duty payable on two receipts was accepted by a treasury officer in Court fees adhesive stamps. In the fourth a contract bond was drawn up by an European pleader on a red and black inpressed instead of on a blue and black impressed stamp, and in the fifth a bank manager petitioned a Collector on a blue and black instead of on a red and black impressed stamp.

46. I forward a return similar to that submitted last year, which shows the number of cases of unstamped or insufficiently stamped instruments brought to the notice of Collectors during 1872-73, under Sections 22, 23, and 24 respectively of the General Stamp Act, and the manner in which they were disposed of; 135 such instruments were impounded by officers of the Registration Department under Section 23 of the General Stamp Act; in 15 of these cases criminal prosecutions were instituted. For the reasons given in para. 4 of my letter No. 1069 of the 14th August last, the figures of this return in respect of criminal prosecutions do not agree with those of Appendix G of the report.

47. The number of stamp vendors is on paper see (Appendix J) but slightly less than that of 1871-72, but as a matter of fact a number of the vendors (shown in the figures for 1872-73, because their licenses did not expire till the 31st of March) discontinued the vocation of selling stamps when Court fees stamps were no longer sold through non-official licensed vendors.

48. So far as my information goes, no inconvenience has been experienced in the procurement of General Stamp Act stamps owing to the decreased number of licensed stamp vendors, but there have been complaints from many districts both of the extra work thrown on the regular establishment and of inconvenience to the public through the sale of Court fees stamps by *ex-officio* vendors only.

49. There are undoubtedly less facilities for the purchase of such stamps than heretofore, and as I have already stated in the 30th paragraph of this report, it will be necessary to appoint salaried vendors to Civil Courts at certain places (I have lately proposed the appointment of one at Benares, and am about to propose the appointment of another at Agra), but I am of opinion that the Collector of Furruckabad is right in attributing a good portion of the complaints made to the stamp vendors who were personally interested in the retention of the old plan.

50. There is also a considerable amount of the leaven of conservatism (as I think, a very good thing in its way) not only among the Native public, but among officials, and a tendency to depreciate change because it is change. One Deputy Collector not only makes the unsupported assertion "that the public are now put to very great inconvenience," but adds "and it is not unlikely that extortion is committed;" this gentleman's evidence is honest, but to be received *cum grano*.

51. As a matter of fact I believe that there is some organised selling of stamps by private individuals, who are generally the petition-writers who hang about the Courts. These men keep a supply of paper for the engrossment of petitions, and the buyer of an eight-anna stamp is usually charged eight annas and three pie for the stamp and paper; their trade of petition-writing encourages their sale of stamps, as any one who has an application to make to a Court is of course glad to get his whole business—the purchase of the paper and stamp, and the writing of the application—conducted by one person.

52. There are certain waifs and strays collected by stamps which belong neither to the General Stamp Act nor to the Court Fees Act, and in respect of which I shall be glad to have instructions. I refer to the Pleaders' and Revenue Agents' Certificate stamps under Act XX. of 1865, and to the licenses for the sale of arms, sulphur, &c., and for permission to carry arms under Act XXXI. of 1860 as continued by Act VI. of 1866. The receipts from these different descriptions of stamps were, during 1872-73, as follows :—

Revenue Agents' Certificate stamps,	...	Rs.	1,895	0	0
Pleaders' Certificate stamps, ...	...	„	12,694	15	0
Sulphur license stamps, ...	...	„	1,761	0	0
Arms license stamps, ...	...	„	350	0	0

53. The Accountant-General's certificate of the receipts and charges of 1872-73 under stamps will be forwarded when received. The detailed statement of the sale of stamps in the North-Western Provinces during 1872-73 is under preparation and nearly ready.

I have the honour to be,

SIR,

Your most obedient servant,

E. MACNAGHTEN,

Commissioner of Stamps, N.-W. Provinces.

APPENDICES.

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

RE

1.			2.		3.	
Number.	Division.	District.	One-anna Adhesive Stamps.		Foreign Bill Adhesives.	
			1871-72.	1872-73.	1871-72.	1872-73.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Meerut.	Dehra Doon, ...	2,190 0 0	3,015 0 0	57 8 0	97 8 0
2		Saharunpore, ...	1,310 0 0	1,370 0 0	...	...
3		Moozuffernuggur, ...	367 13 0	558 15 0	...	...
4		Meerut, ...	2,340 0 0	2,595 13 0	...	22 8 0
5		Boolundshuhur, ...	465 0 0	406 2 0	...	...
6		Allygurh, ...	1,455 0 0	1,725 0 0	...	...
		Total, ...	8,127 13 0	9,670 14 0	57 8 0	120 0 0
7	Agra.	Muttra, ...	730 0 0	900 0 0	...	...
8		Furruckabad, ...	685 1 0	766 0 0	266 4 0	18 6 0
9		Mynpoory, ...	567 0 0	629 11 0	...	...
10		Agra, ...	2,986 2 0	4,263 8 0	240 10 0	192 2 0
11		Etawah, ...	507 5 0	529 15 0	...	...
12		Etah, ...	385 0 0	560 0 0	...	...
		Total, ...	5,860 8 0	7,649 2 0	506 14 0	210 8 0
13	Rohilkhund.	Bijnour, ...	263 12 0	362 11 0	...	...
14		Moradabad, ...	1,513 0 0	1,810 0 0	...	...
15		Budaon, ...	625 0 0	681 0 0	...	...
16		Bareilly, ...	2,190 0 0	2,355 0 0	...	...
17		Shahjehanpore, ...	1,485 0 0	1,515 0 0	17 0 0	56 0 0
		Total, ...	6076 12 0	6,723 11 0	17 0 0	56 0 0
18	Allahabad.	Cawnpore, ...	4,344 10 0	3,294 0 0	...	7 7 0
19		Futtehpore, ...	363 7 0	412 11 0	...	...
20		Banda, ...	331 5 0	354 13 0	...	...
21		Allahabad, ...	4,502 2 0	5,972 0 0	18 3 0	10 4 0
22		Humeerpore, ...	496 0 0	466 5 0	20 12 0	11 11 0
23		Jounpore, ...	728 0 0	919 14 0	...	...
		Total, ...	10,785 8 0	11,419 11 0	38 15 0	29 6 0
24	Benares.	Goruckpore, ...	860 4 0	916 15 0	...	...
25		Bustee, ...	586 12 0	306 0 0	...	...
26		Azimgurh, ...	588 13 0	617 1 0	...	...
27		Mirzapore, ...	859 14 0	1,299 11 0	6 9 0	41 2 0
28		Benares, ...	1,794 0 0	1,455 0 0	...	3 14 0
29		Ghazeepore, ...	1,063 3 0	1,414 6 0	...	...
		Total, ...	5,752 14 0	6,009 1 0	6 9 0	45 0 0
30	Jhansie.	Jaloun, ...	293 0 0	562 2 0	...	...
31		Jhansie, ...	546 5 0	598 14 0	...	...
32		Lullutpore, ...	147 11 0	193 1 0	...	...
		Total, ...	987 0 0	1,354 1 0	...	...
33	Kumaon.	Kumaon, ...	897 0 0	936 3 0	...	...
34		Gurhwal, ...	90 0 0	60 0 0	...	...
		Total, ...	987 0 0	996 3 0	...	...
		Embossing Press Account,...	74 1 0	...	...	...
		Grand Total, ...	38,651 8 0	43,822 11 0	626 14 0	460 14 0

DIX A.

under the General Stamp Act, XVIII. of 1869, in the N.-W. P., during the year 1872-73.

CEIPTS.

4.		5.		6.		
Share Transfer Adhesives.		Bill of exchange, or Hoondee Stamp papers.		Blue and Black Document Stamps.		Number.
1871-72.	1872-73.	1871-72.	1872-73.	1871-72.	1872-73.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
20 0 0	340 12 0	637 0 0	707 3 0	6,912 5 0	7,501 12 0	1
...	...	685 12 0	364 11 0	17,854 0 0	21,529 10 0	2
...	...	155 6 0	25 2 0	16,202 14 0	20,356 2 0	3
701 8 0	200 0 0	2,635 6 0	1,568 1 0	29,421 9 0	28,080 9 0	4
...	...	1,442 4 0	1,263 9 0	19,249 4 0	22,211 2 0	5
28 12 0	...	4,433 6 0	3,391 7 0	33,763 4 0	38,095 14 0	6
750 4 0	540 12 0	9,989 2 0	7,320 1 0	1,23,402 4 0	1,37,775 1 0	
...	...	2,021 13 0	2,339 3 0	20,428 7 0	24,442 4 0	7
...	...	3,994 2 0	5,849 3 0	28,337 15 0	29,178 12 0	8
...	...	128 4 0	71 4 0	15,079 15 0	15,336 6 0	9
103 8 0	46 8 0	9,998 3 0	11,495 11 0	32,502 6 0	32,642 1 0	10
...	...	691 12 0	603 8 0	8,953 0 0	9,405 0 0	11
...	...	309 0 0	300 0 0	16,013 11 0	17,426 11 0	12
103 8 0	46 8 0	17,143 9 0	20,158 13 0	1,21,315 6 0	1,28,431 2 0	
...	...	198 14 0	141 5 0	15,124 18 0	18,212 9 0	13
...	...	2,204 5 0	1,997 6 0	36,126 14 0	44,533 14 0	14
...	...	188 9 0	136 2 0	20,866 10 0	22,017 6 0	15
...	...	2,766 4 0	2,293 5 0	47,364 6 0	51,901 6 0	16
...	...	1,131 0 0	1,006 8 0	19,516 0 0	22,899 0 0	17
...	...	6,489 0 0	5,574 10 0	1,38,298 11 0	1,59,564 3 0	
5 4 0	...	13,530 5 0	14,194 5 0	25,817 1 0	26,576 8 0	18
...	...	10 12 0	15 15 0	6,831 14 0	7,960 4 0	19
...	...	499 10 0	500 1 0	6,485 15 0	7,108 9 0	20
159 12 0	16 0 0	2,636 6 0	3,290 5 0	27,275 10 0	34,559 7 0	21
8 2 0	5 13 0	337 8 0	361 3 0	5,561 0 0	7,199 7 0	22
...	...	325 6 0	279 11 0	15,944 9 0	17,392 2 0	23
173 2 0	21 13 0	17,339 15 0	18,441 8 0	87,916 1 0	1,00,796 5 0	
...	...	606 3 0	223 4 0	25,961 8 0	32,603 0 0	24
...	...	163 10 0	106 6 0	15,141 8 0	21,229 14 0	25
30 0 0	...	786 12 0	456 11 0	18,106 5 0	23,025 12 0	26
4 0 0	3 0 0	9,188 5 0	7,738 5 0	24,659 7 0	27,743 4 0	27
...	...	11,004 3 0	12,281 12 0	34,561 8 0	40,156 8 0	28
...	...	4,378 2 0	4,469 3 0	28,471 7 0	32,014 12 0	29
34 0 0	3 0 0	26,077 3 0	25,965 9 0	1,46,901 11 0	1,76,773 2 0	
...	...	687 14 0	725 14 0	8,651 6 0	10,555 4 0	30
...	...	541 0 0	377 0 0	4,839 2 0	5,859 5 0	31
...	...	43 5 0	69 9 0	1,108 4 0	1,248 4 0	32
...	...	1,222 3 0	1,172 7 0	14,598 12 0	17,662 13 0	
...	...	661 1 0	890 0 0	8,512 15 0	11,235 10 0	33
9 12 0	...	2 0 0	...	1,897 1 0	1,782 8 0	34
9 12 0	...	663 1 0	890 0 0	10,410 0 0	13,018 2 0	
...	...	5,640 7 0	1,592 2 0	7,767 2 6	6,462 0 0	
1,061 10 0	612 1 0	84,564 8 0	81,115 2 0	6,51,309 15 6	7,49,482 12 0	

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

RECEIPTS

Number.	Division.	District.	7. Total on account of vend of Stamps. 1871-72.	7. 1872-73.	8. Stamp Duties and Penalties realized by Civil Courts under Section XX. 1871-72.	8. 1872-73.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	MEERUT.	Dehra Doon, ...	9,816 13 0	11,662 3 0	44 15 0	43 0 0
2		Saharunpore, ...	19,849 12 0	23,264 5 0	183 11 0	480 9 0
3		Moozufferuggur, ...	16,726 1 0	20,940 3 0	33 0 0	42 3 0
4		Meerut, ...	35,098 7 0	32,466 15 0	195 12 0	203 9 0
5		Boolundshuhur, ...	21,156 8 0	23,880 13 0	133 8 0	1 2 0
6		Allygurh, ...	39,679 6 0	43,212 5 0	555 1 0	296 8 0
		Total, ...	1,42,326 15 0	1,55,426 12 0	1,145 15 0	1,066 15 0
7	AGRA.	Muttra, ...	23,180 4 0	27,681 7 0	17 10 0	69 9 0
8		Furruckabad, ...	38,283 13 0	35,312 5 0	186 5 0	309 14 0
9		Mynpoory, ...	15,775 3 0	16,037 5 0	15 4 0	13 2 0
10		Agra, ...	45,830 13 0	48,639 14 0	157 4 0	293 5 9
11		Etawah, ...	10,152 1 0	10,538 7 0	.....	6 8 0
12		Etah, ...	16,707 11 0	18,286 11 0	36 13 0	18 9 0
		Total, ...	1,44,929 13 0	1,56,496 1 0	413 4 0	710 15 9
13	ROHILKHUND.	Bijnour, ...	15,587 7 0	18,716 9 0	35 1 0	68 2 0
14		Moradabad, ...	39,844 3 0	48,841 4 0	308 4 0	495 9 0
15		Budaon, ...	21,680 3 0	22,834 8 0	68 5 0	152 7 0
16		Bareilly, ...	52,320 10 0	56,549 11 0	88 7 0	174 9 0
17		Shahjehanpore, ...	22,149 0 0	25,476 8 0	121 12 0	282 9 0
		Total, ...	1,51,581 7 0	1,71,918 8 0	621 13 0	1,173 4 0
18	ALLAHABAD.	Cawnpore, ...	43,697 4 0	44,072 4 0	552 8 0	545 6 0
19		Futtehpore, ...	7,906 1 0	8,388 14 0	419 0 0	33 8 0
20		Banda, ...	7,836 14 0	7,963 7 0	168 6 0	206 0 0
21		Allahabad, ...	34,592 1 0	43,848 0 0	146 12 0	178 4 0
22		Humeerpore, ...	6,423 6 0	7,844 7 0	250 14 0	212 1 0
23		Jounpore, ...	16,997 15 0	18,591 11 0	549 15 0	38 13 0
		Total, ...	1,16,253 9 0	1,30,708 11 0	2,087 7 0	1,214 0 0
24	BENARES.	Goruckpore, ...	27,487 15 0	33,743 3 0	91 15 0	476 0 0
25		Bustee, ...	15,891 14 0	21,642 4 0	162 12 0	18 6 0
26		Azimgurh, ...	19,461 14 0	24,699 8 0	189 12 0	19 5 0
27		Mirzapore, ...	34,718 3 0	36,825 6 0	84 8 0	81 7 0
28		Benares, ...	47,359 11 0	54,597 2 0	365 14 0	1,423 11 0
29		Ghazeepore, ...	33,912 12 0	37,888 5 0	164 8 0	109 7 0
		Total, ...	1,78,772 5 0	2,08,795 12 0	1,056 0 0	2,128 4 0
30	JHANSIE.	Jaloun, ...	9,582 4 0	11,843 4 0	24 6 0	9 0 0
31		Jhansie, ...	5,926 7 0	6,835 3 0	89 0 0	10 8 0
32		Lullutpore, ...	1,299 4 0	1,510 14 0	0 5 0	2 8 0
		Total, ...	16,807 15 0	20,189 5 0	113 11 0	22 0 0
33	KUMAON.	Kumaon, ...	10,071 12 0	13,061 13 0	...	18 0 0
34		Gurhwal, ...	1,989 1 0	1,842 8 0	...	2 8 0
		Total, ...	12,060 13 0	14,904 5 0	...	20 8 0
		Embossing Press Account,	13,481 10 6	8,954 2 0	...	...
		GRAND TOTAL, ...	7,76,214 7 6	8,66,493 8 0	5,436 2 0	6,335 14 9

DIX A.—(*continued.*)

under the General Stamp Act XVIII. of 1869, *in the N.-W. P., during the year* 1872-73.

—(*continued.*)

9.		10.		11.		
Stamp Duties and Penalties realized by Collectors under Section XXIV.		Stamp Duties, Penalties, and Adjudication Fees realized by Collectors under Section XXXIX.		Payments on account of cost of the paper when Stamps are renewed under Section XLV.		
1871-72.	1872-73.	1871-72.	1872-73.	1871-72.	1872-73.	Number.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
131 0 0	0 8 0	147 7 0	945 7 0	89 14 0	3 8 0	1
...	...	...	...	1 6 7	1 7 9	2
6 0 0	1 0 0	...	19 0 0	...	0 2 5	3
...	...	...	5 0 0	...	...	4
31 10 0	3 0 0	...	...	0 4 0	0 5 0	5
380 15 0	61 14 0	133 6 0	124 14 0	44 0 0	...	6
549 9 0	66 6 0	280 13 0	1,094 5 0	135 8 7	5 7 2	
326 7 0	98 10 0	...	...	...	...	7
1 0 0	...	39 11 0	...	...	...	8
207 12 0	242 6 0	...	...	0 14 8	1 9 3	9
90 12 0	126 0 0	174 9 0	...	3 1 6	5 0 0	10
136 0 0	...	8 0 0	1 0 0	...	3 6 4	11
9 3 0	...	52 10 0	86 0 0	...	...	12
761 2 0	466 0 0	274 14 0	87 0 0	4 0 2	9 15 7	
70 8 0	89 8 0	...	...	...	...	13
10 0 0	51 15 0	...	...	6 3 8	...	14
7 8 0	...	...	...	...	...	15
37 3 0	22 7 0	...	0 8 0	...	...	16
...	...	273 12 0	42 0 0	...	2 0 0	17
125 3 0	163 14 0	273 12 0	42 8 0	6 3 8	2 0 0	
...	...	5 0 0	...	105 0 0	40 0 0	18
41 5 0	32 0 0	...	...	13 0	...	19
9 6 0	50 4 0	...	...	...	...	20
140 12 0	136 15 0	43 0 0	26 0 0	15 0	0 15 0	21
168 0 0	...	100 0 0	...	...	...	22
1 0 0	...	30 12 0	...	...	...	23
360 7 0	219 3 0	178 12 0	26 0 0	106 12 0	40 15 0	
...	...	...	...	...	...	24
133 14 0	30 3 0	29 0 0	5 4 0	...	...	25
...	5 4 0	...	...	...	1 8 2	26
31 0 0	427 2 0	289 3 0	...	...	...	27
...	...	...	5 0 0	0 4 0	0 9 0	28
5 0 0	196 8 0	25 8 0	12 6 0	...	...	29
169 14 0	659 1 0	343 11 0	22 10 0	0 4 0	2 1 2	
39 0 0	34 8 0	...	...	...	0 5 10	
5 0 0	...	...	...	1 0 0	...	30
...	...	...	16 0 0	...	...	31
						32
44 0 0	34 8 0	...	16 0 0	1 0 0	0 5 10	
46 11 0	...	...	...	...	1 15 10	
144 11 0	128 2 0	...	...	...	...	33
						34
191 6 0	128 2 0	...	...	...	1 15 10	
...	...	...	...	...	...	
2,201 9 0	1,739 2 0	1,351 14 0	1,288 7 0	253 12 5	62 12 7	

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

RECEIPTS.—(*concluded.*)

Number.	Division.	1. District.	12. Miscellaneous Receipts. 1871-72. Rs.	a.	p.	1872-73. Rs.	a.	p.	13. Gross Receipts, namely, total of columns 7 to 12, both inclusive. 1871-72. Rs.	a.	p.	1872-73. Rs.	a.	p.
1	Meerut.	Dehra Doon, ...	9	8	0	8	5	0	10,230	9	0	12,662	15	0
2		Saharunpore, ...	...			...			20,034	13	7	23,746	5	9
3		Moozuffernuggur, ...	3	9	3	6	4	3	16,768	10	3	21,006	12	8
4		Meerut, ...	...			...			35,294	3	0	32,675	8	0
5		Boolundshuhur, ...	5	14	0	1	8	0	21,327	12	0	23,886	12	0
6		Allygurh, ...	65	12	11	11	10	6	40,858	8	11	43,707	3	6
		Total, ...	75	12	2	27	11	9	1,44,514	8	9	1,57,687	8	11
7	Agra.	Muttra, ...	7	0	6	9	0	0	23,531	5	6	27,858	10	0
8		Furruckabad, ...	18	4	10	18	14	6	33,529	1	10	35,641	1	6
9		Mynpoory, ...	9	14	6	12	3	0	16,009	0	2	16,307	9	3
10		Agra, ...	29	15	4	25	13	1	46,286	6	10	49,090	0	10
11		Etawah, ...	6	12	3	10	5	7	10,292	13	3	10,559	10	11
12		Etah, ...	...			...			16,806	5	0	18,391	4	0
		Total, ...	71	15	5	76	4	2	1,46,455	0	7	1,57,848	4	6
13	Rohilkhund.	Bijnour, ...	3	8	0	8	0	0	15,696	8	0	18,882	3	0
14		Moradabad, ...	...			...			40,168	10	8	48,888	12	0
15		Budaon, ...	...			...			21,756	0	0	22,986	15	0
16		Bareilly, ...	14	14	3	7	14	7	52,461	2	3	56,755	1	7
17		Shahjehanpore, ...	4	8	1	15	8	0	22,549	0	1	25,818	9	0
		Total, ...	22	14	4	31	6	7	1,52,631	5	0	1,73,331	8	7
18	Allahabad.	Cawnpore, ...	77	6	9	5	3	1	44,437	2	9	44,662	13	1
19		Futtehpore, ...	1	0	0	1	8	0	7,668	3	0	8,455	14	0
20		Banda, ...	1	11	3	9	13	6	7,516	5	3	8,229	8	6
21		Allahabad, ...	15	6	10	15	9	3	34,938	14	10	44,205	11	3
22		Humeerpore, ...	...			0	2	0	6,942	4	0	8,056	10	0
23		Jounpore, ...	3	13	10	154	15	8	17,583	7	10	18,785	7	8
		Total, ...	99	6	8	187	3	6	1,19,086	5	8	1,32,396	0	6
24	Benares.	Goruckpore, ...	...			20	8	0	27,519	14	0	34,239	11	0
25		Bustee, ...	8	10	3	...			16,226	2	3	21,696	1	0
26		Azimgurh, ...	4	6	0	9	1	0	19,656	0	0	24,134	10	2
27		Mirzapore, ...	6	1	9	9	10	0	35,125	10	9	37,343	9	0
28		Benares, ...	1	6	6	6	15	0	47,727	3	6	56,033	5	0
29		Ghazeepore, ...	...			...			34,107	12	0	38,206	10	0
		Total, ...	20	8	6	46	2	0	1,80,362	10	6	2,11,653	14	2
30	Jhansie.	Jaloun, ...	2	0	0	0	6	0	9,647	10	0	11,887	7	10
31		Jhansie, ...	34	9	1	1	2	0	6,056	0	1	6,846	13	0
32		Lullutpore, ...	...			...			1,299	9	0	1,529	6	0
		Total, ...	36	9	1	1	8	0	17,003	3	1	20,263	10	10
33	Kumaon.	Kumaon, ...	...			...			10,118	7	0	13,081	12	10
34		Gurhwal, ...	...			...			2,133	12	0	1,973	2	0
		Total, ...	...			...			12,252	3	0	15,054	14	10
		Embossing Press Acct.,	...			...			13,481	10	6	8,054	2	0
		Grand Total, ...	327	2	2	370	4	0	7,85,786	15	1	8,76,290	0	4

DIX A.—(*continued.*)

under the General Stamp Act XVIII. of 1869, *in the N.-W. P., during the year* 1872-73.

CHARGES.

1. Discount paid.		2. Penalties remitted by Board of Revenue, under Section XLII.		3. Refund of value of unused and damaged Stamps returned under Section XLV.		4. Refund value of Stamps returned on death of vendors, or withdrawal or resignation of license.		Number.
1871-72.	1872-73.	1871-72.	1872-73.	1871-72.	1872-73.	1871-72.	1872-73.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
372 3 0	348 5 0	...	...	334 0 0	568 6 0	...	...	1
530 4 0	554 5 0	...	...	125 8 0	36 0 0	...	...	2
422 6 0	568 15 0	...	...	...	160 8 0	...	...	3
765 10 6	841 14 9	...	...	926 6 2	633 10 9	...	...	4
551 6 9	691 2 1	...	...	107 3 1	103 7 1	495 2 10	192 1 5	5
1,054 0 0	1,093 2 6	...	...	279 0 0	426 6 0	711 6 0	108 14 6	6
3,695 14 3	4,097 12 4	...	...	1,772 1 3	1,928 5 10	1,206 8 10	300 15 11	
825 12 3	862 11 3	...	...	2 5 6	90 0 0	...	...	7
866 1 4	996 12 0	...	...	662 11 0	399 0 0	...	...	8
274 5 0	273 5 0	...	...	153 8 0	209 0 0	14 4 0	...	9
1,689 15 5	1,587 0 6	...	48 0 0	1,108 1 1	1,024 15 8	26 13 5	43 3 9	10
175 10 0	174 3 0	...	...	209 8 0	187 8 8	3 5 10	15 13 5	11
550 14 6	610 15 3	...	...	217 8 9	222 10 0	...	...	12
4,382 10 6	4,504 15 0	...	48 0 0	2,353 10 4	2,133 2 4	44 7 3	59 1 2	
158 7 8	238 1 3	...	...	99 2 2	253 6 1	5 0 0	...	13
1,165 7 11	1,474 5 11	...	...	992 6 11	678 9 10	...	...	14
564 1 0	583 10 0	...	...	...	...	224 0 11	...	15
1,360 2 4	1,434 3 2	...	...	1,854 2 6	938 2 7	...	19 14 11	16
662 1 9	745 8 9	...	...	229 12 0	34 9 6	...	...	17
3,910 4 8	4,475 13 1	...	...	3,177 7 7	1,904 12 0	229 0 11	19 14 11	
1,410 12 10	1,327 15 3	...	...	299 1 9	943 8 9	...	...	18
124 14 0	153 6 0	...	...	8 11 8	...	...	...	19
157 15 8	145 4 10	...	...	15 7 4	56 2 10	...	...	20
938 5 6	1,163 11 3	...	...	1,500 13 6	594 6 0	...	...	21
83 0 2	85 8 2	...	...	...	15 0 0	...	...	22
625 5 0	405 5 0	...	...	192 0 0	291 10 2	...	...	23
3,340 5 2	3,281 2 6	...	...	2,016 2 3	1,900 11 9	...	...	
704 9 6	938 10 6	...	...	...	64 11 8	45 4 0	...	24
550 11 6	706 4 11	...	...	112 8 0	466 11 4	82 8 9	...	25
415 13 0	461 12 0	...	...	...	48 8 0	...	...	26
1,160 12 9	1,193 1 6	...	...	136 3 10	103 12 7	58 0 0	...	27
1,859 10 1	1,727 6 0	...	...	175 0 0	356 0 0	...	...	28
1,150 6 0	1,070 1 7	...	5 12 2	398 12 9	380 5 4	...	...	29
5,841 14 10	6,097 4 6	...	5 12 2	822 8 7	1,420 0 11	185 12 9	...	
200 10 0	265 5 10	...	...	22 14 9	10 0 0	...	...	30
81 5 4	90 1 9	...	...	203 4 10	97 11 6	75 8 9	...	31
38 3 3	41 15 0	...	...	49 15 3	4 14 0	20 11 9	...	32
320 2 7	397 6 7	...	...	276 2 10	112 9 6	96 4 6	...	
350 1 1	449 3 11	...	...	60 14 11	1,065 8 2	104 6 0	77 6 0	33
82 8 11	74 6 0	...	...	...	...	...	...	34
432 10 0	523 9 11	...	...	60 14 11	1,065 8 2	104 6 0	77 6 0	
...	...	...	...	...	...	...	...	
21,923 14 0	23,377 15 11	...	53 12 2	10,478 15 9	10,465 2 6	1,866 8 3	457 6 0	

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

CHARGES.—

Number.	Division.	1. District.	5. Rewards paid to informers, under Section XXXVIII. 1871-72. Rs. a. p.	5. 1872-73. Rs. a. p.	6. Establishment. 1871-72. Rs. a. p.	6. 1872-73. Rs. a. p.
1	Meerut.	Dehra Doon, ...	...	...	180 0 0	180 0 0
2		Saharunpore, ...	...	...	240 0 0	240 0 0
3		Moozufferuggur, ...	...	...	180 0 0	180 0 0
4		Meerut, ...	...	...	360 0 0	360 0 0
5		Boolundshuhur, ...	...	...	180 0 0	165 0 0
6		Allygurh, ...	...	...	240 0 0	240 0 0
		Total, ...	...	...	1,380 0 0	1,365 0 0
7	Agra.	Muttra, ...	...	...	180 0 0	180 0 0
8		Furruckabad, ...	...	...	360 0 0	360 0 0
9		Mynpoory, ...	...	...	240 0 0	240 0 0
10		Agra, ...	...	...	240 0 0	240 0 0
11		Etawah, ...	...	...	240 0 0	240 0 0
12		Etah, ...	...	...	180 0 0	180 0 0
		Total, ...	...	...	1,440 0 0	1,440 0 0
13	Rohilkhund.	Bijnour, ...	...	...	180 0 0	180 0 0
14		Moradabad, ...	...	...	350 0 0	360 0 0
15		Budaon, ...	...	...	235 0 0	240 0 0
16		Bareilly, ...	...	...	360 0 0	360 0 0
17		Shahjehanpore, ...	...	...	240 0 0	240 0 0
		Total, ...	...	...	1,365 0 0	1,380 0 0
18	Allahabad.	Cawnpore, ...	...	...	360 0 0	360 0 0
19		Futtehpore, ...	...	...	180 0 0	180 0 0
20		Banda, ...	...	...	240 0 0	240 0 0
21		Allahabad, ...	...	...	495 0 0	540 0 0
22		Humeerpore, ...	...	...	180 0 0	180 0 0
23		Jounpore, ...	...	...	240 0 0	220 0 0
		Total, ...	...	...	1,695 0 0	1,720 0 0
24	Benares.	Goruckpore, ...	...	...	252 9 3	240 0 0
25		Bustee, ...	...	...	205 0 0	185 3 1
26		Azimgurh, ...	...	...	240 0 0	240 0 0
27		Mirzapore, ...	...	...	240 0 0	240 0 0
28		Benares, ...	...	...	360 0 0	360 0 0
29		Ghazeepore, ...	...	...	360 0 0	360 0 0
		Total, ...	...	...	1,657 9 3	1,625 3 1
30	Jhansie.	Jaloun, ...	...	...	180 0 0	180 0 0
31		Jhansie, ...	...	...	180 0 0	180 0 0
32		Lullutpore, ...	...	...	180 0 0	180 0 0
		Total, ...	...	...	540 0 0	540 0 0
33	Kumaon.	Kumaon, ...	...	...	180 0 0	180 0 0
34		Gurhwal, ...	...	...	180 0 0	180 0 0
		Total, ...	...	...	360 0 0	360 0 0
		Embossing Press Account, ...	...	...	96 0 0	96 0 0
		GRAND TOTAL, ...	...	...	8,533 9 3	8,526 3 1

MEMO. A.

Gross Receipts for 1872-73, ...	8,76,290 0 4	
Ditto ditto, 1871-72, ...	7,85,786 15 1	
Increase, ...	90,503 1 3	

MEMO.

Gross Receipts for 1872-73, ...	...
Total Disbursements, 1872-73, ...	...
Amount entered in column 6 of Charges,	44,504 12 8
Commissioner of Stamps' salary, ...	12,000 0 0
Establishment, Contingencies, and Traveling Allowance, ...	3,988 0 11
Total, ...	60,492 13 7

STAMP OFFICE, N.-W. P.:
Allahabad, the 6th June, 1873.

DIX A.—(*concluded.*)

under the General Stamp Act XVIII. of 1869, *in the N.-W. P., during the year* 1872-73.

(*concluded.*)

7. Contingencies. 1871-72. Rs. a. p.	7. Contingencies. 1872-73. Rs. a. p.	8. Gross Charges, namely total of columns 1 to 7 both inclusive. 1871-72. Rs. a. p.	8. Gross Charges, namely total of columns 1 to 7 both inclusive. 1872-73. Rs. a. p.	9. Net Receipt. 1871-72. Rs. a. p.	9. Net Receipt. 1872-73. Rs. a. p.	Number.
12 0 9	6 9 3	898 3 9	1,103 4 3	9,332 5 3	11,559 10 9	1
31 11 0	10 12 0	927 7 0	841 1 0	19,107 6 7	22,905 4 9	2
76 4 6	33 14 0	678 10 6	948 5 0	16,089 15 9	20,665 7 8	3
166 10 3	69 1 6	2,218 10 11	1,904 11 0	33,076 8 1	30,770 13 0	4
87 1 3	27 2 6	1,420 13 11	1,178 13 1	19,906 14 1	22,707 14 11	5
192 1 6	231 11 0	2,476 7 6	2,100 2 0	38,382 1 5	41,607 1 6	6
565 13 3	379 2 3	8,620 5 7	8,071 4 4	1,35,894 3 2	1,49,616 4 7	
28 8 6	54 13 0	1,036 10 3	1,187 8 3	22,494 11 3	26,671 1 9	7
13 7 6	35 8 0	1,902 3 10	1,791 4 0	31,626 14 0	33,549 13 6	8
115 5 6	44 5 9	797 6 6	766 10 9	15,211 9 8	15,540 14 6	9
414 6 1	120 0 0	3,479 4 0	3,063 3 11	42,807 2 10	46,026 12 11	10
38 15 6	59 14 0	662 7 4	677 7 1	9,630 5 11	9,882 3 10	11
35 5 0	...	984 12 3	1,013 9 3	15,821 8 9	17,377 10 9	12
642 0 1	314 8 9	8,862 12 2	8,499 11 3	1,37,592 4 5	1,49,348 9 3	
139 6 0	...	572 15 10	671 7 4	15,123 8 2	18,210 11 8	13
3 5 0	1 0 0	2,511 3 10	2,513 15 9	37,657 6 10	46,374 12 3	14
4 12 0	63 15 3	1,027 13 11	887 9 3	20,728 2 1	22,099 5 9	15
49 15 9	87 12 9	3,626 4 7	2,840 1 5	48,834 13 8	53,915 0 2	16
8 12 6	25 12 0	1,140 10 3	1,045 14 3	21,408 5 10	24,772 10 9	17
197 3 3	178 8 0	8,879 0 5	7,959 0 0	1,43,752 4 7	1,65,372 8 7	
490 10 3	...	2,560 8 10	2,631 8 0	41,876 9 11	42,031 5 1	18
33 4 6	6 13 0	346 14 2	340 3 0	7,321 4 10	8,115 11 0	19
...	28 2 0	413 7 0	469 9 8	7,102 14 3	7,759 14 10	20
69 13 9	...	3,004 0 9	2,298 1 3	31,934 14 1	41,907 10 0	21
79 14 3	24 3 0	342 14 5	304 11 2	6,599 5 7	7,751 14 10	22
5 5 6	...	1,062 10 6	916 15 2	16,520 13 4	17,868 8 6	23
679 0 3	59 2 0	7,730 7 8	6,961 0 3	1,11,355 14 0	1,25,435 0 3	
25 8 6	5 4 0	1,027 15 3	1,248 10 2	26,491 14 9	32,991 0 10	24
...	...	950 12 3	1,358 3 4	15,275 6 0	20,337 13 8	25
...	...	655 13 0	750 4 0	19,000 3 0	23,384 6 2	26
158 2 6	68 5 9	1,753 3 1	1,605 3 10	33,372 7 8	35,738 5 2	27
139 4 6	144 11 9	2,533 14 7	2,588 1 9	45,193 4 11	53,445 3 3	28
125 12 5	138 7 3	2,034 15 2	1,954 10 4	32,072 12 10	36,251 15 8	29
448 11 11	356 12 9	8,956 9 4	9,505 1 5	1,71,406 1 2	2,02,148 12 9	
...	5 3 0	403 8 9	460 8 10	9,244 1 3	11,426 15 0	30
9 13 0	149 8 6	540 15 11	517 5 9	5,515 0 2	6,329 7 3	31
8 3 0	21 4 0	297 1 3	248 1 0	1,002 7 9	1,281 5 0	32
9 0 0	175 15 6	1,241 9 11	1,225 15 7	15,761 9 2	19,037 11 3	
36 13 9	160 3 9	732 3 9	1,932 5 10	9,386 3 3	11,149 7 0	33
5 8 0	...	268 0 11	254 6 0	1,865 11 1	1,718 12 0	34
42 5 9	160 3 9	1,000 4 8	2,186 11 10	11,251 14 4	12,868 3 0	
...	...	96 0 0	96 0 0	13,385 10 6	7,958 2 0	
2,584 2 6	1,684 5 0	45,387 1 9	44,504 12 8	7,40,399 13 4	8,31,765 3 8	

B.

8,76,290 0 4	
60,492 13 7	
8,15,797 2 9	Net receipt for 1872-73.
7,34,670 6 9	Ditto ditto, for 1871-72.
81,126 12 0	Increase.

MEMO. C.

Budget Estimate, for 1872-73,...	8,15,000 0 0
Actuals, for 1872-73,...	8,76,290 0 4
Increase, ...	61,290 0 4

C. MACNAGHTEN,
Commissioner of Stamps, N.-W.P.

APPEN

Statement showing the Receipts and Charges on account of Stamp Duties levied

1.			2.		3.	
Number.	Division.	Districts.	Receipts from Court Fees Stamps.		Total Discount paid.	
			1871-72.	1872-73.	1871-72.	1872-73.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	MEERUT.	Dehra Doon, ...	8,254 2 0	13,276 0 0	98 8 0	23 8 0
2		Saharunpore, ...	64,379 5 0	75,815 15 0	755 0 0	676 8 0
3		Moozufferuuggur, ...	48,468 1 0	51,599 0 0	812 0 0	715 0 0
4		Meerut, ...	1,16,865 2 0	1,19,289 7 0	1,397 9 3	1,048 6 3
5		Boolundshuhur, ...	40,511 4 0	46,250 11 0	616 10 10	553 15 8
6		Allygurh, ...	1,30,247 12 0	1,33,426 0 0	1,536 0 0	1,322 0 0
		Total, ...	4,08,725 10 0	4,39,663 1 0	5,215 12 1	4,339 5 11
7	AGRA.	Muttra, ...	47,205 10 0	56,541 14 0	812 8 0	795 8 0
8		Furruckabad, ...	87,081 14 0	95,796 15 0	1,445 7 7	1,254 6 9
9		Mynpoory, ...	74,326 6 0	85,758 13 0	787 0 0	892 0 0
10		Agra, ...	1,20 664 12 0	1,27,756 11 0	1,367 8 8	1,082 2 0
11		Etawah, ...	30,361 8 0	33,726 12 0	452 11 10	393 0 0
12		Etah, ...	53,670 14 0	61,313 6 0	960 6 6	830 10 0
		Total, ...	4,13,311 0 0	4,60,894 7 0	5,835 10 7	5,247 10 9
13	ROHIL-KHUND.	Bijnour, ...	34,216 9 0	39,448 10 0	600 5 7	555 14 8
14		Moradabad, ...	96,349 9 0	1,12,287 4 0	1,442 0 0	1,290 8 0
15		Budaon, ...	68,382 5 0	74,885 4 0	1,120 4 0	990 14 0
16		Bareily, ...	1,36,119 4 0	1,51,656 2 0	1,896 0 0	1,527 0 0
17		Shahjehanpore,... ...	68,867 3 0	73,865 3 0	1,081 12 9	831 6 7
		Total, ...	4,03,934 14 0	4,52,142 7 0	6,140 6 4	5,195 11 3
18	ALLAHABAD.	Cawnpore, ...	94,241 2 0	1,13,450 10 0	1,118 2 9	1,016 10 9
19		Futtehpore, ...	24,117 4 0	18,964 5 0	327 13 7	272 9 8
20		Banda, ...	21,830 12 0	34,192 1 0	307 3 1	295 9 1
21		Allahabad, ...	1,99,506 1 0	2,32,436 14 0	1,542 13 5	1,245 0 11
22		Humeerpore, ...	15,422 11 0	17,148 12 0	197 11 11	164 3 1
23		Jounpore, ...	43,309 5 0	46,284 14 0	656 1 5	503 0 0
		Total, ...	3,98,427 3 0	4,62,477 8 0	4,149 14 2	3,597 1 6
24	BENARES.	Goruckpore, ...	95,860 12 0	1,12,394 7 0	1,155 15 0	1,036 3 1
25		Bustee, ...	26,617 1 0	29,008 15 0	452 8 2	362 4 1
26		Azimgurh, ...	75,370 7 0	87,381 13 0	847 0 0	773 0 0
27		Mirzapore, ...	72,441 11 0	72,414 7 0	891 6 0	695 8 6
28		Benares, ...	81,238 0 0	83,184 9 0	852 12 6	706 0 0
29		Ghazeepore, ...	1,18,998 0 0	1,33,326 8 0	1,714 11 1	1,410 9 7
		Total, ...	4,70,526 13 0	5,17,710 11 0	5,914 4 9	4,983 9 3
30	JHANSIE.	Jaloun, ...	19,411 11 0	* 25,231 13 10	256 6 0	232 0 0
31		Jhansie, ...	16,840 4 0	19,026 8 0	175 0 0	119 4 1
32		Lullutpore, ...	4,897 7 0	4,636 5 0	65 2 9	45 3 0
		Total, ...	41,149 6 0	48,894 10 10	496 8 9	396 7 1
33	KUMAON.	Kumaon, ...	19,223 10 0	28,487 8 0	321 7 9	374 4 11
34		Gurhwal, ...	6,630 0 0	7,288 9 0	135 8 0	117 0 0
		Total, ...	26,553 10 0	35,776 1 0	456 15 9	491 4 11
		Embossing Press Account,	...	...	...	...
		Total, ...	...	...	...	...
		GRAND TOTAL, ...	21,62,628 8 0	24,17,558 13 10	28,209 8 5	24,251 2 8

* In Jaloun Annas 0-14-10 recovered on account of refund of Commission.

DIX B.

under the Court Fees Act in the North-Western Provinces for the year 1872-73.

4. Refunds of Fees under Section XIII.		5. Refunds of Fees under Section XIV.		6. Refunds of Fees under Section XV.		Number.
1871-72.	1872-73.	1871-72.	1872-73.	1871-72.	1872-73.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
...	...	...	...	...	...	1
990 14 0	468 6 0	...	...	...	...	2
8 4 0	3 10 0	...	...	32 12 0	2 0 0	3
1,074 8 11	514 14 9	...	...	...	...	4
...	5 0 0	...	...	...	...	5
453 6 0	3,495 14 0	...	...	...	...	6
2,527 0 11	4,487 12 9	...	...	32 12 0	2 0 0	
...	...	...	...	10 0 0	...	7
274 8 0	290 12 0	...	...	...	...	8
404 0 0	1,209 12 0	...	...	...	...	9
1,661 4 0	1,121 0 0	...	56 8 0	...	...	10
...	...	...	...	35 8 0	10 8 0	11
...	...	...	...	...	...	12
2,339 12 0	2,621 8 0	...	56 8 0	45 8 0	10 8 0	
...	...	...	...	50 4 0	22 8 0	13
570 6 0	808 14 0	...	199 2 0	...	...	14
...	...	...	...	21 0 0	25 0 0	15
318 2 0	1,317 0 0	532 0 0	87 12 0	30 12 0	...	16
500 14 0	324 0 0	...	...	...	...	17
1,389 6 0	2,449 14 0	532 0 0	286 14 0	102 0 0	47 8 0	
396 0 0	...	...	131 0 0	...	...	18
261 12 0	7 8 0	...	...	...	...	19
...	105 4 0	...	...	...	...	20
10,519 10 0	5,119 14 0	...	...	18 4 0	...	21
...	...	...	...	...	...	22
76 6 0	124 8 0	107 0 0	3 8 0	27 0 0	...	23
11,253 12 0	5,357 2 0	107 0 0	134 8 0	45 4 0	...	
...	450 8 0	278 6 0	92 14 0	760 10 0	218 0 0	24
* 74 12 0	* 60 7 0	...	...	...	6 0 0	25
267 2 0	492 8 0	...	...	...	...	26
92 4 0	251 2 0	...	...	...	4 12 0	27
285 8 0	326 6 0	90 8 0	67 0 0	...	...	28
933 6 0	1,397 6 0	...	...	...	...	29
1,653 0 0	2,978 5 0	368 14 0	159 14 0	760 10 0	228 12 0	
4 8 0	82 0 0	...	0 8 0	...	...	30
168 10 0	86 14 0	...	201 10 0	82 0 0	98 12 0	31
11 8 0	4 2 0	...	...	92 0 0	...	32
184 10 0	173 0 0	...	202 2 0	174 0 0	98 12 0	
...	...	...	...	...	...	33
4 6 0	...	...	...	...	...	34
4 6 0	...	...	...	...	...	
...	...	...	...	...	...	
...	...	...	...	...	...	
19,351 14 11	18,067 9 9	1,008 6 0	839 14 0	1,160 2 0	387 8 0	

* In Bustee refund of fees under the Income Tax Act.

	1871-72.	1872-73.
Rupees,	74-12-0	18-8-0

APPEN

Statement showing the Receipts and Charges on account of Stamp Duties levied

1.			7.		8.	
Number.	Division.	Districts.	Refunds of value of damaged or spoiled Stamps.		Refunds of value of Stamps returned by vendors on their deaths, or withdrawal, or resignation of License.	
			1871-72.	1872-73.	1871-72.	1872-73.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Meerut.	Dehra Doon, ...	144 14 0	75 0 0	...	...
2		Saharunpore, ...	...	...	...	...
3		Moozuffernuggur, ...	2 8 0	...	...	...
4		Meerut, ...	...	35 15 0	...	...
5		Boolundshuhur, ...	...	...	40 2 3	75 8 4
6		Allygurh, ...	...	...	1,006 3 0	240 0 9
		Total, ...	147 0 0	110 15 0	1,046 5 3	315 9 1
7	Agra.	Muttra, ...	1 4 6	...	...	...
8		Furruckabad, ...	...	...	...	...
9		Mynpoory, ...	...	...	95 9 3	...
10		Agra, ...	89 14 0	180 0 0	34 12 8	...
11		Etawah, ...	40 0 0	...	...	...
12		Etah, ...	...	...	...	...
		Total, ...	131 2 6	180 0 0	130 5 11	...
13	Rohilkhund.	Bijnour, ...	...	...	9 0 0	...
14		Moradabad, ...	...	205 1 2	...	...
15		Budaon, ...	...	...	517 6 3	...
16		Bareilly, ...	...	...	...	...
17		Shahjehanpore, ...	43 8 3	...	...	...
		Total, ...	43 8 3	205 1 2	526 6 3	...
18	Allahabad.	Cawnpore, ...	...	125 0 0	...	...
19		Futtehpore, ...	...	...	...	...
20		Banda, ...	...	100 0 0	...	...
21		Allahabad, ...	...	...	...	...
22		Humeerpore, ...	...	...	...	...
23		Jounpore, ...	...	0 8 0	...	...
		Total, ...	...	225 8 0	...	...
24	Benares.	Goruckpore, ...	156 10 9	7 11 2	119 8 0	...
25		Bustee, ...	...	*179 14 0	282 9 10	...
26		Azimgurh, ...	...	...	...	...
27		Mirzapore, ...	328 8 0	59 12 0	...	...
28		Benares, ...	...	...	...	...
29		Ghazeepore, ...	...	...	...	...
		Total, ...	485 2 9	247 5 2	402 1 10	...
30	Jhansi.	Jaloun, ...	...	5 0 0	...	...
31		Jhansie, ...	32 15 0	5 2 0	1,158 12 0	...
32		Lullutpore, ...	...	...	179 9 4	...
		Total, ...	32 15 0	10 2 0	1,338 5 4	...
33	Kumaon.	Kumaon, ...	...	90 0 0	243 4 0	39 9 0
34		Gurhwal, ...	...	...	...	...
		Total, ...	...	90 0 0	243 4 0	39 9 0
		Embossing Press Account,	...	...	...	...
		Total, ...	...	...	...	...
		Grand Total, ...	840 2 6	1,068 15 4	3,688 12 7	355 2 1

MEMO. A.

Gross Receipts for 1872-73, ...	24,17,558 13 10	
Ditto for 1871-72, ...	21,62,628 8 0	
Increase, ...	2,54,930 5 10	

MEMO. B.

Gross Receipts for 1872-73, ...	24,17,558 13 10
Total Disbursements, 1872-73, ...	44,970 3 10
Net Receipts for 1872-73, ...	23,72,588 10 0
Ditto for 1871-72. ...	21,08,369 9 7
Increase, 1872-73,	2,64,219 0 5

Stamp Office, N.-W.P., Allahabad :
The 6th June, 1873.

DIX B.—(*concluded.*)

under the Court Fees Act in the North-Western Provinces for the year 1872-73.

9.						10.						11.
Gross charges.						Net Receipts.						Remarks.
1871-72.			1872-73.			1871-72.			1872-73.			
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
243	6	0	98	8	0	8,010	12	0	13,177	8	0	
1,745	14	0	1,144	14	0	62,633	7	0	74,671	1	0	
955	8	0	720	10	0	47,612	9	0	50,878	6	0	
2,472	2	2	1,599	4	0	1,14,392	15	10	1,17,690	3	0	
656	13	1	634	8	0	39,854	6	11	45,622	8	0	
2,997	9	0	5,057	14	9	1,27,250	3	0	1,28,868	1	3	
8,971	4	3	9,255	10	9	3,99,754	5	9	4,30,407	6	3	
623	12	6	795	8	0	46,381	13	6	55,746	6	0	
719	15	7	1,545	2	9	85,361	14	5	94,251	12	3	
1,286	9	3	2,101	12	0	73,039	12	0	83,657	1	0	
3,153	7	4	2,439	10	0	1,17,511	4	8	1,25,317	1	0	
538	3	10	403	6	0	29,823	4	2	33,323	4	0	
960	6	6	830	10	0	52,710	7	6	60,482	12	0	
8,482	7	0	8,116	2	9	4,04,828	9	0	4,53,778	4	3	
659	9	7	578	6	8	33,556	15	5	38,870	3	4	
2,012	6	0	2,503	9	2	92,337	3	0	1,09,783	10	10	
1,658	10	3	1,015	14	0	66,723	10	9	73,869	6	0	
2,777	6	0	2,931	12	0	1,33,341	14	0	1,48,724	6	0	
1,626	3	0	1,155	6	7	67,241	0	0	72,709	12	5	
8,734	2	10	8,185	0	5	3,95,200	11	2	4,43,957	6	7	
1,514	2	9	1,272	10	9	92,726	15	3	1,12,177	15	3	
589	9	7	280	1	8	23,527	10	5	18,684	3	4	
307	3	1	500	13	1	21,523	8	11	33,691	3	11	
12,080	11	5	6,464	14	11	1,87,425	5	7	2,25,971	15	1	
197	11	11	164	3	1	15,224	15	1	15,984	8	11	
866	7	5	631	8	0	42,442	13	7	45,653	6	0	
15,555	14	2	9,314	3	6	3,82,871	4	10	4,53,163	4	6	
2,471	1	9	1,805	4	3	93,389	10	3	1,10,589	2	9	
809	14	0	608	9	1	25,807	3	0	28,400	5	11	* In Bustee, Rs. 60-0-0 out of Rs. 179-14-0, shown in column No. 7, are on account of Refund under the Razeenamah, Act 7 of 1870.
1,114	2	0	1,265	8	0	74,256	5	0	86,116	5	0	
1,312	2	0	1,011	2	6	71,129	9	0	71,403	4	6	
1,228	12	6	1,099	6	0	80,004	3	6	82,085	3	0	
2,648	1	1	2,807	15	7	1,16,350	12	11	1,30,518	8	5	
9,584	1	4	8,597	13	5	4,60,942	11	8	5,09,112	13	7	
260	14	0	319	8	0	19,150	13	0	24,912	5	10	
1,617	5	0	511	10	1	15,222	15	0	18,514	13	11	
348	4	1	49	5	0	4,549	2	11	4,587	0	0	
2,226	7	1	880	7	1	38,922	14	1	48,014	3	9	
564	11	9	503	13	11	19,358	14	3	27,988	10	1	
139	14	0	117	0	0	6,490	2	0	7,171	9	0	
704	9	9	620	13	11	25,849	0	3	35,155	3	1	
...			...			...			...			
...			...			...			...			
54,258	14	5	44,970	3	10	21,08,369	9	7	23,72,588	10	0	

MEMO. C.

Budget Estimate for 1872-73,	...	22,60,000 0 0
Actuals for 1872-73,	...	24,17,558 13 10
Increase,	...	1,57,558 13 10

E. MACNAGHTEN,
Commissioner of Stamps, N.-W. P.

APPEN

Detailed Statement showing Discount allowed on sale of Non-Judicial Stamps under the

Numbers.	Division.	District.	Total Value of Stamps Sold to: Purchasers of Bills and one anna Adhesive Stamps. 1871-72.	Purchasers of Bills and one anna Adhesive Stamps. 1872-73.	Ex-officio Vendors. 1871-72.	Ex-officio Vendors. 1872-73.	Licensed Vendors. 1871-72.	Licensed Vendors. 1872-73.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Meerut.	Dehra Doon, ...	2,904 8 0	4,054 7 0	...	...	4,250 0 0	2,675 0 0
2		Saharunpore, ...	1,995 12 0	1,733 15 0	...	...	13,575 0 0	14,900 0 0
3		Moozuffernuggur,...	590 0 0	539 10 0	...	...	12,900 0 0	15,400 0 0
4		Meerut, ...	5,335 6 0	4,163 14 0	...	...	16,325 0 0	19,625 0 0
5		Boolundshuhur, ...	2,032 12 0	1,669 11 0	...	...	15,122 10 0	18,269 6 0
6		Allygurh, ...	5,933 6 0	5,116 7 0	...	...	23,400 0 0	25,800 0 0
		Total, ...	18,791 12 0	17,278 0 0	...	...	85,572 10 0	96,669 6 0
7	Agra.	Muttra, ...	2,756 13 0	3,239 3 0	...	...	18,100 0 0	21,350 0 0
8		Furruckabad, ...	4,935 14 0	6,133 9 0	...	...	19,666 14 0	22,333 1 0
9		Mynpoory, ...	573 0 0	553 0 0	...	...	7,850 0 0	7,825 0 0
10		Agra, ...	12,465 5 0	12,440 10 0	...	...	25,221 8 0	27,864 7 0
11		Etawah, ...	858 11 0	1,132 7 0	...	...	4,200 0 0	3,700 0 0
12		Etah, ...	694 0 0	860 0 0	...	...	16,013 11 0	17,511 11 0
		Total, ...	22,283 11 0	24,358 13 0	...	...	91,052 1 0	1,00,584 3 0
13	Rohilkhund.	Bijnour, ...	462 8 0	488 0 0	...	...	4,234 6 0	6,560 8 0
14		Moradabad, ...	3,717 5 0	3,807 6 0	...	...	28,945 0 0	38,325 0 0
15		Budaon, ...	813 9 0	817 2 0	...	...	15,600 0 0	16,450 0 0
16		Bareilly, ...	4,956 4 0	4,648 5 0	...	...	45,612 8 0	49,968 8 0
17		Shahjehanpore, ...	2,633 0 0	2,577 8 0	...	...	15,500 0 0	18,350 0 0
		Total, ...	12,582 10 0	12,338 5 0	...	...	1,09,891 14 0	1,29,654 0 0
18	Allahabad.	Cawnpore, ...	17,880 3 0	17,495 12 0	...	...	13,656 4 0	14,145 0 0
19		Futtehpore, ...	306 0 0	378 0 0	...	...	3,525 0 0	4,325 0 0
20		Banda, ...	743 4 0	766 13 0	...	...	3,736 4 0	3,322 8 0
21		Allahabad, ...	7,316 5 0	9,288 9 0	...	...	17,714 5 0	21,391 12 0
22		Humeerpore, ...	738 4 0	470 0 0	...	...	1,250 0 0	1,777 8 0
23		Jounpore, ...	1,044 3 0	1,099 8 0	...	...	11,706 8 0	10,843 5 0
		Total, ...	28,028 3 0	29,498 10 0	...	...	51,588 5 0	55,805 1 0
24	Benares.	Goruckpore, ...	1,383 12 0	1,021 4 0	...	...	20,717 8 0	29,213 0 0
25		Bustee, ...	739 10 0	409 4 0	...	...	14,334 0 0	19,572 12 0
26		Azimgurh, ...	1,267 0 0	974 0 0	...	...	11,400 0 0	13,400 0 0
27		Mirzapore, ...	10,021 4 0	9,047 14 0	...	...	19,678 14 0	21,080 12 0
28		Benares, ...	12,798 3 0	14,440 10 0	...	...	27,014 0 0	30,175 0 0
29		Ghazeepore, ...	5,441 5 0	5,873 9 0	...	...	24,591 6 0	25,724 8 0
		Total, ...	31,651 2 0	31,766 9 0	...	...	1,17,735 12 0	1,39,166 0 0
30	Jhansie.	Jaloun, ...	930 14 0	1,288 0 0	...	...	4,750 0 0	6,200 0 0
31		Jhansie, ...	...	...	...	...	2,121 8 0	2,839 0 0
32		Lullutpore, ...	190 15 0	262 10 0	...	...	900 0 0	900 0 0
		Total, ...	1,121 12 0	1,550 10 0	...	...	7,771 8 0	9,939 0 0
33	Kumaon.	Kumaon, ...	1,558 13 0	1,825 6 0	...	...	7,366 10 0	9,947 5 0
34		Gurhwal, ...	90 0 0	60 0 0	...	...	1,650 1 0	1,812 8 0
		Total, ...	1,648 13 0	1,885 6 0	...	...	9,016 11 0	11,759 13 0
35	Ajmere.	Ajmere, ...	...	...	...	...	...	...
		Embossing Press,...	...	...	...	...	...	...
		Grand Total, ...	1,16,108 0 0	1,18,676 5 0	...	...	4,72,628 13 0	5,43,577 7 0

DIX C.

General Stamp Act in the North-Western Provinces during the year 1872-73.

Total.		Details of Discount. On Sale of Share Transfer Adhesive.						Numbers.
		Purchasers.		Ex-officio Vendors.		Licensed Vendors.		
1871-72.	1872-73.	1871-72.	1872-73.	1871-72.	1872-73.	1871-72.	1872-73.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
7,154 8 0	6,729 7 0	1 4 0	7 10 0	...	...	...	...	1
15,570 12 0	16,633 15 0	...	...	...	...	...	...	2
13,490 0 0	15,969 10 0	...	...	...	...	...	...	3
21,660 6 0	23,788 14 0	...	...	...	...	...	...	4
17,155 6 0	19,939 1 0	...	...	...	...	...	...	5
29,333 6 0	30,916 7 0	1 3 9	...	...	...	...	...	6
1,04,364 6 0	1,13,947 6 0	2 7 9	7 10 0	...	...	...	...	
20,856 13 0	24,589 3 0	...	...	...	...	...	...	7
24,602 12 0	28,466 10 0	...	...	...	...	...	...	8
8,423 0 0	8,678 0 0	...	...	...	...	...	...	9
37,686 13 0	40,805 1 0	...	...	...	...	...	...	10
5,058 11 0	4,832 7 0	...	...	...	...	...	...	11
16,707 11 0	18,371 11 0	...	...	...	...	...	...	12
1,13,335 12 0	1,24,943 0 0	...	...	...	...	...	...	
4,696 14 0	7,048 8 0	...	...	...	...	...	...	13
32,662 5 0	42,132 6 0	...	...	...	...	...	...	14
16,413 9 0	17,267 2 0	...	...	...	...	...	...	15
50,568 12 0	54,616 13 0	...	...	...	...	...	...	16
18,133 0 0	20,927 8 0	...	...	...	...	...	...	17
1,22,474 8 0	1,41,992 5 0	...	...	...	...	...	...	
31,526 7 0	31,640 12 0	...	...	...	...	...	...	18
3,331 0 0	4,703 0 0	...	...	...	...	...	...	19
4,479 8 0	4,089 5 0	...	...	...	...	...	...	20
25,030 10 0	30,680 5 0	3 12 0	...	...	...	...	...	21
1,988 4 0	2,247 8 0	...	...	...	...	...	...	22
12,750 11 0	11,942 13 0	...	...	...	...	...	...	23
79,616 8 0	85,303 11 0	3 12 0	...	...	...	...	...	
22,101 4 0	30,234 4 0	...	...	...	...	...	...	24
15,073 10 0	19,982 0 0	...	...	...	...	...	...	25
12,667 0 0	14,374 0 0	...	...	...	...	...	...	26
29,700 2 0	30,128 10 0	...	...	...	...	...	...	27
39,812 3 0	44,615 10 0	...	...	...	...	...	...	28.
30,032 11 0	31,598 1 0	...	...	...	...	...	...	29
1,49,386 14 0	1,70,932 9 0	...	...	...	...	...	...	
5,680 14 0	7,468 0 0	...	...	...	...	...	...	30
2,121 8 0	2,839 0 0	...	...	...	...	...	...	31
1,090 15 0	1,162 10 0	...	...	...	...	...	...	32
8,893 5 0	11,489 10 0	...	...	...	...	...	...	
8,925 7 0	11,772 11 0	...	...	...	...	...	...	33
1,740 1 0	1,872 8 0	...	...	...	...	...	...	34
10,665 8 0	13,645 3 0	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	35
...	...	...	...	...	...	...	...	
5,28,736 13 0	6,62,253 12 0	6 3 9	7 10 0	...	...	...	...	

APPEN

Detailed Statement showing Discount allowed on sale of Non-Judicial Stamps under the

Numbers.	Division.	District.	Details of On Sale of Foreign Bill-Adhesive. Purchasers. 1871-72. Rs. a. p.	Purchasers. 1872-73. Rs. a. p.	Ex-officio Vendors. 1871-72. Rs. a. p.	Ex-officio Vendors. 1872-73. Rs. a. p.	Licensed Vendors. 1871-72. Rs. a. p.	Licensed Vendors. 1872-73. Rs. a. p.
1	Meerut.	Dehra Doon, ...	2 12 0	3 2 0	...	...	...	...
2		Saharunpore, ...	...	...	...	...	...	...
3		Moozuffernuggur, ..	...	...	...	...	...	...
4		Meerut, ...	...	...	...	...	...	...
5		Boolundshuhur, ...	...	...	...	...	...	...
6		Allygurh, ...	...	...	...	...	...	...
...		Total, ...	2 12 0	3 2 0	...	...	...	...
7	Agra.	Muttra, ...	...	...	...	...	...	...
8		Furruckabad, ...	15 3 0	1 2 0	...	...	...	...
9		Mynpoory, ...	...	...	...	...	...	...
10		Agra, ...	...	...	...	...	...	...
11		Etawah, ...	...	...	...	...	...	...
12		Etah, ...	...	...	...	...	...	...
..		Total, ...	15 3 0	1 2 0	...	...	...	...
13	Rohilkhund.	Bijnour, ...	...	...	...	...	...	...
14		Moradabad, ...	...	...	...	...	...	...
15		Budaon, ...	...	...	...	...	...	...
16		Bareilly, ...	...	...	...	...	...	...
17		Shahjehanpore, ...	1 1 0	1 10 0	...	...	...	...
		Total, ...	1 1 0	1 10 0	...	...	...	...
18	Allahabad.	Cawnpore, ...	...	...	...	...	...	...
19		Futtehpore, ...	...	...	...	...	...	...
20		Banda, ...	...	...	...	...	...	...
21		Allahabad, ...	...	...	...	...	...	...
22		Humeerpore, ...	...	...	...	...	...	...
23		Jounpore, ...	...	...	...	...	...	...
		Total, ..	...	...	...	...	...	...
24	Benares.	Goruckpore, ...	...	...	...	...	...	...
25		Bustee, ...	...	...	...	...	...	...
26		Azimgurh, ...	...	...	...	...	...	...
27		Mirzapore, ...	...	...	...	...	...	...
28		Bénares, ...	...	...	...	...	...	...
29		Ghazeepore, ...	...	...	...	...	...	...
		Total, ...	...	...	...	...	...	...
30	Jhansi.	Jaloun, ...	...	...	...	...	...	...
31		Jhansie, ...	...	...	...	...	...	...
32		Lullutpore, ...	...	...	...	...	...	...
		Total, ...	...	...	...	...	...	...
33	Kumaon.	Kumaon, ...	...	...	...	...	...	...
34		Gurhwal, ...	...	...	...	...	...	...
		Total, ...	...	...	...	...	...	...
35	Ajmere.	Ajmere, ...	...	...	...	...	...	...
...		Embossing Press, ...	...	...	...	...	...	...
..		Grand Total, ...	19 0 0	5 14 0	...	...	...	...

DIX C.—(*continued.*)

General Stamp Act in the North-Western Provinces during the year 1872-73.

DISCOUNT.—(*continued.*)

On Sale of one anna Adhesive Stamps.

Purchasers.		Ex-officio Vendors.		Licensed Vendors.		Numbers.
1871-72.	1872-73.	1871-72.	1872-73.	1871-72.	1872-73.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
136 14 0	190 14 0	...	...	...	...	1
80 15 0	85 5 0	...	...	...	...	2
26 4 0	30 5 0	...	...	...	...	3
146 4 0	162 3 9	...	...	...	...	4
2 9 6	25 1 6	...	...	...	...	5
91 15 3	107 13 0	...	...	...	...	6
484 13 9	601 10 3	...	...	...	...	
45 15 0	56 4 0	...	...	...	...	7
35 13 0	46 0 0	...	...	...	...	8
28 4 0	30 14 0	...	...	...	...	9
131 10 0	59 11 0	...	...	...	...	10
9 14 0	29 12 0	...	...	...	...	11
25 4 0	35 0 0	...	...	...	...	12
276 12 0	257 9 0	...	...	...	...	
16 7 1	22 10 4	...	...	...	...	13
94 9 0	113 2 0	...	...	...	...	14
39 1 0	40 10 0	...	...	...	...	15
136 14 0	146 13 0	...	...	...	...	16
92 13 0	94 11 0	...	...	...	...	17
379 12 1	417 14 4	...	...	...	...	
259 8 0	193 10 0	...	...	...	...	18
19 0 6	22 12 6	...	...	...	...	19
19 14 0	16 14 9	...	...	...	...	20
277 8 0	373 1 0	...	...	...	...	21
22 6 0	24 5 0	...	...	...	...	22
41 6 0	53 0 0	...	...	...	...	23
639 10 6	683 11 3	...	...	...	...	
53 4 0	60 6 0	...	...	...	...	24
33 0 3	19 1 0	...	...	...	...	25
33 5 0	32 7 0	...	...	...	...	26
49 11 0	76 6 0	...	...	...	...	27
112 2 0	72 8 0	...	...	...	...	28
64 13 0	87 2 0	...	...	...	...	29
345 3 3	347 14 0	...	...	...	...	
18 5 0	35 2 0	...	...	...	...	30
...	...	...	...	30 7 0	31 3 0	31
8 11 0	11 5 0	...	...	...	...	32
27 0 0	46 7 0	...	...	30 7 0	31 3 0	
55 13 0	55 15 3	...	...	...	...	33
5 10 0	3 12 0	...	...	...	...	34
...	...	...	...	...	...	
...	...	...	...	...	...	35
61 7 0	59 11 3	...	...	...	...	
2,214 10 7	2,414 13 1	...	...	30 7 0	31 3 0	

APPEN

Detailed Statement showing Discount allowed on sale of non-Judicial Stamps under the

Numbers.	Division.	District.	Details of On Sale of Bills of Exchange or Hoondee. Purchasers. 1871-72. Rs. a. p.	Purchasers. 1872-73. Rs. a. p.	Ex-officio Vendors. 1871-72. Rs. a. p.	Ex-officio Vendors. 1872-73. Rs. a. p.	Licensed Vendors. 1871-72. Rs. a. p.	Licensed Vendors. 1872-73. Rs. a. p.
1	Meerut.	Dehra Doon, ...	28 5 0	22 15 0	...	...	...	...
2		Saharunpore, ...	42 1 0	22 0 0	...	...	...	...
3		Moozuffernuggur,...	9 2 0	0 10 0	...	...	...	...
4		Meerut, ...	132 6 6	86 7 0	...	...	...	...
5		Boolnndshuhur, ...	91 12 7	57 5 2	...	...	...	...
6		Allygurh, ...	214 13 0	167 5 6	...	..	...	...
		Total, ...	518 8 1	356 10 8	...	...	...	...
7	Agra.	Muttra, ...	100 13 3	110 15 3	...	...	...	...
8		Furruckabad, ...	177 13 10	236 4 0	...	...	...	...
9		Mynpoory, ...	7 9 0	3 11 0	...	...	...	...
10		Agra, ...	457 0 5	491 9 0	...	...	...	...
11		Etawah, ...	37 12 0	32 7 0	...	...	...	...
12		Etah, ...	16 10 0	15 9 9	...	...	...	...
		Total, ...	797 10 6	890 8 0	...	...	...	...
13	Rohilkhund.	Bijnour, ...	11 15 1	7 8 2	...	...	...	1 0 0
14		Moradabad, ...	134 2 11	121 11 11	...	...	...	...
15		Budaon, ...	11 0 0	8 8 0	...	...	...	...
16		Bareilly, ...	148 4 4	118 14 2	...	...	...	...
17		Shahjehanpore, ...	63 4 1	61 11 9	...	...	...	...
		Total, ...	368 10 5	318 6 0	...	...	...	1 0 0
18	Allahabad.	Cawnpore. ...	621 1 7	642 2 6	...	...	...	...
19		Futtehpore, ...	0 1 6	0 13 6	...	...	...	...
20		Banda, ...	26 0 3	28 11 4	...	...	...	...
21		Allahabad, ...	113 12 0	139 6 9	...	...	...	...
22		Humeerpore, ...	19 15 2	8 10 0	...	...	...	...
23		Jounpore, ...	15 10 0	8 5 0	...	...	...	...
		Total, ...	796 8 6	828 1 1	...	...	...	...
24	Benares.	Goruckpore, ...	26 0 8	2 14 6	...	...	4 14 2	...
25		Bustee, ...	11 14 8	5 12 4	...	...	...	...
26		Azimgurh, ...	41 8 0	27 5 0	...	...	...	...
27		Mirzapore, ...	388 7 10	324 12 0	...	...	...	...
28		Benares, ...	461 6 1	574 2 0	...	...	...	...
29		Ghazeepore, ...	186 13 8	211 4 1	...	...	...	...
		Total, ...	1,116 2 6	1,146 1 11	...	...	4 14 2	...
30	Jhansie.	Jaloun, ...	39 13 0	44 3 10	...	...	...	...
31		Jhansie, ...	...	...	...	...	26 9 1	18 2 0
32		Lullutpore, ...	2 8 3	3 10 0	...	...	...	...
		Total, ...	42 5 3	47 13 10	...	...	26 9 1	18 2 0
33	Kumaon.	Kumaon, ...	39 8 1	50 5 6	...	...	...	...
34		Gurhwal, ...	...	...	...	...	...	...
		Total, ...	39 8 1	50 5 6	...	...	...	...
35	Ajmere.	Ajmere, ...	...	...	...	...	...	...
		Embossing Press,...	...	...	...	...	...	...
		Grand Total ...	3,679 5 4	3,637 15 0	...	...	31 7 3	19 2 0

Stamp Office, N.-W. P. :
Allahabad, the 6th June, 1873.

DIX C.—*(concluded.)*

General Stamp Act in the North-Western Provinces during the year 1872-73.

Discount.—*(concluded.)* On Sale of Blue and Black Document Stamps.						Total.		Numbers.
Purchasers.		Ex-officio Vendors.		Licensed Vendors.				
1871-72.	1872-73.	1871-72.	1872-73.	1871-72.	1872-73.	1871-72.	1872-73.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
...	...	12 8 0	...	190 8 0	123 12 0	372 3 0	348 5 0	1
...	...	...	...	407 4 0	447 0 0	530 4 0	554 5 0	2
...	...	...	...	387 0 0	538 0 0	422 6 0	568 15 0	3
...	...	...	...	487 0 0	598 4 0	765 10 6	841 14 9	4
...	...	...	...	457 0 8	608 11 5	551 6 9	691 2 1	5
...	...	...	...	746 0 0	818 0 0	1,054 0 0	1,093 2 6	6
...	...	12 8 0	...	2,674 12 8	3,128 11 5	3,695 14 3	4,097 12 4	
...	...	...	...	679 0 0	695 8 0	825 12 3	862 11 3	7
...	...	...	...	637 3 6	713 6 0	866 1 4	996 12 6	8
...	...	...	...	238 8 0	238 12 0	274 5 0	273 5 0	9
12 6 0	...	...	...	1,088 15 0	1,035 12 6	1,689 15 5	1,587 0 6	10
...	...	...	...	128 0 0	112 0 0	175 10 0	174 3 0	11
...	...	...	...	509 0 6	560 5 6	550 14 6	610 15 3	12
12 6 0	...	...	...	3,280 11 0	3,355 12 0	4,382 10 6	4,504 15 0	
...	...	...	...	130 1 6	206 14 9	158 7 8	238 1 3	13
...	...	...	...	936 12 0	1,239 8 0	1,165 7 11	1,474 5 11	14
...	...	...	...	514 0 0	534 8 0	564 1 0	583 10 0	15
...	...	...	...	1,075 0 0	1,168 8 0	1,360 2 4	1,434 3 2	16
...	...	8 15 8	...	496 0 0	587 8 0	662 1 9	745 8 9	17
...	...	8 15 8	...	3,151 13 6	3,736 14 9	3,910 4 8	4,475 13 1	
...	...	...	...	530 3 3	492 2 9	1,410 12 10	1,327 15 3	18
...	...	...	...	105 12 0	129 12 0	124 14 0	153 6 0	19
...	...	...	...	112 1 5	99 10 9	157 15 8	145 4 10	20
...	...	...	...	543 5 6	651 3 6	938 5 6	1,163 11 3	21
3 2 0	...	...	...	37 9 0	52 9 2	83 0 2	85 8 2	22
...	...	...	...	568 5 0	344 0 0	625 5 0	405 5 0	23
3 2 0	...	...	...	1,897 4 2	1,769 6 2	3,340 5 2	3,281 2 6	
...	...	...	...	620 6 8	875 6 0	704 9 6	938 10 6	24
...	...	...	...	505 12 7	681 7 7	550 11 6	706 4 11	25
...	...	...	...	342 0 0	402 0 0	415 13 0	461 12 0	26
...	...	...	...	722 9 11	791 15 6	1,160 12 9	1,193 1 6	27
...	...	...	...	1,286 2 0	1,080 12 0	1,859 10 1	1,727 6 0	28
...	...	34 12 2	...	863 15 7	771 11 6	1,150 6 0	1,070 1 7	29
...	...	34 12 2	...	4,340 14 9	4,603 4 7	5,841 14 10	6,097 4 6	
...	...	...	...	142 8 0	186 0 0	200 10 0	265 5 10	30
...	...	...	...	24 5 3	40 12 9	81 5 4	90 1 9	31
...	...	...	...	27 0 0	27 0 0	38 3 3	41 15 0	32
...	...	...	...	193 13 3	253 12 9	320 2 7	397 6 7	
...	...	0 11 11	...	254 0 1	342 15 2	350 1 1	449 3 11	33
...	...	4 14 11	...	72 0 0	70 10 0	82 8 11	74 6 0	34
...	...	5 10 10	...	...	...	...	...	
...	...	...	...	326 0 1	413 9 2	432 10 0	523 9 11	35
...	...	...	...	...	...	...	...	
15 8 0	...	61 14 8	...	15,865 5 5	17,261 6 10	21,923 14 0	23,377 15 11	

E. MACNAGHTEN,
Commissioner of Stamps, N.-W.P.

APPEN

Detailed Statement showing Discount allowed on sale of Stamps

Number.	Division.	District.	Total value of Stamps sold by Ex-officio Vendors. 1871-72.	Ex-officio Vendors. 1872-73.	Licensed Vendors. 1871-72.	Licensed Vendors. 1872-73.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Meerut.	Dehra Doon, ...	537 8 0	...	4,387 8 0	1,175 0 0
2		Saharunpore, ...	...	...	37,750 8 0	33,825 0 0
3		Moozuffernuggur, ...	...	...	40,600 0 0	35,750 0 0
4		Meerut, ...	...	...	66,954 6 0	52,518 6 0
5		Boolundshuhur, ...	...	...	3[illegible],835 10 0	39,237 9 0
6		Allygurh, ...	...	...	76,800 0 0	66,100 0 0
		Total, ...	537 8 0	...	2,57,328 0 0	2,18,605 9 0
7	Agra.	Muttra, ...	...	...	40,625 0 0	39,825 0 0
8		Furruckabad, ...	4,002 8 0	4,796 0 0	67,573 4 0	57,927 12 0
9		Mynpoory, ...	...	...	39,350 0 0	44,600 0 0
10		Agra, ...	...	...	68,389 8 0	54,106 4 0
11		Etawah, ...	...	...	23,137 0 0	19,650 0 0
12		Etah, ...	...	...	54,233 6 0	44,516 8 0
		Total, ...	4,002 8 0	4,796 0 0	2,93,308 2 0	2,60,625 8 0
13	Rohilkhund.	Bijnour, ...	6,997 0 0	4,602 6 0	23,148 6 0	23,228 8 0
14		Moradabad, ...	...	...	72,100 0 0	64,525 0 0
15		Budaon, ...	...	...	56,012 8 0	49,543 12 0
16		Bareilly, ...	...	...	1,35,994 12 0	1,11,328 14 0
17		Shahjehanpore, ...	482 3 0	581 6 0	50,100 0 0	41,000 0 0
		Total, ...	7,389 3 0	5,183 12 0	3,37,355 10 0	2,89,626 2 0
18	Allahabad.	Cawnpore, ...	6,090 0 0	4,377 0 0	49,665 0 0	46,461 14 0
19		Futtehpore, ...	1,062 0 0	1,411 4 0	15,335 0 0	12,300 4 0
20		Banda, ...	...	...	15,361 0 0	14,779 12 0
21		Allahabad, ...	4,277 0 0	2,879 11 0	78,108 2 0	64,569 10 0
22		Humeerpore, ...	...	...	9,928 8 0	8,133 10 0
23		Jounpore, ...	437 8 0	...	32,046 3 0	25,150 0 0
		Total, ...	11,866 8 0	8,667 15 0	1,95,443 13 0	1,71,395 2 0
24	Benares.	Goruckpore, ...	...	...	57,562 14 0	51,816 8 0
25		Bustee, ...	...	...	22,637 0 0	18,129 13 0
26		Azimgurh, ...	...	...	42,350 0 0	38,650 0 0
27		Mirzapore, ...	...	...	50,122 10 0	35,923 10 0
28		Benares, ...	...	...	42,666 0 0	35,301 0 0
29		Ghazeepore, ...	1,748 0 0	...	85,047 12 0	70,545 5 0
		Total, ...	1,748 0 0	...	3,00,386 4 0	2,50,366 4 0
30	Jhansie.	Jaloun, ...	119 0 0	...	10,700 0 0	11,600 0 0
31		Jhansie, ...	...	...	13,317 8 0	5,963 0 0
32		Lullutpore, ...	25 0 0	...	3,233 8 0	2,259 8 0
		Total, ...	144 0 0	...	27,251 0 0	19,822 8 0
33	Kumaon.	Kumaon, ...	4,315 0 0	10,125 0 0	11,759 10 0	8,592 8 0
34		Gurhwal, ...	825 0 0	...	5,630 0 0	6,187 8 0
		Total, ...	5,140 0 0	10,125 0 0	17,389 10 0	14,780 0 0
35	Ajmere.	Ajmere, ...	...	...	...	...
		Total, ...	...	...	...	...
		Embossing Press, ...	...	...	...	...
		Total, ...	...	...	...	...
		Grand Total, ...	30,827 11 0	28,772 11 0	14,28,462 7 0	12,25,221 1 0

Stamp Office, N-W. P.:
Allahabad, the 6th June, 1873.

DIX D.

under the Court Fees Act in the North-Western Provinces for the year 1872-73.

Total discount paid to				Remarks.
Ex-officio Vendors.		Licensed Vendors.		
1871-72.	1872-73.	1871-72.	1872-73.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
10 12 0	...	87 12 0	23 8 0	
...	...	755 0 0	676 8 0	
...	...	812 0 0	715 0 0	
...	...	1,397 9 3	1,048 6 3	
...	...	616 10 10	553 15 8	
...	...	1,536 0 0	1,322 0 0	
10 12 0	...	5,205 0 1	4,339 5 11	
...	...	812 8 0	795 8 0	
80 0 10	95 14 9	1,365 6 9	1,158 8 0	
...	...	787 0 0	892 0 0	
...	...	1,367 8 8	1,082 2 0	
...	...	462 11 10	393 0 0	
...	...	960 6 6	830 10 0	
80 0 10	95 14 9	5,755 9 9	5,151 12 0	
138 2 4	92 0 9	462 3 3	463 13 11	
...	...	1,442 0 0	1,290 8 0	
...	...	1,120 4 0	990 14 0	
...	...	1,896 0 0	1,527 0 0	
9 12 9	11 6 7	1,072 0 0	820 0 0	
147 15 1	103 7 4	5,992 7 3	5,092 3 11	
121 12 0	87 8 9	996 6 0	929 2 0	
21 3 11	26 9 8	306 9 8	246 0 0	
...	...	307 3 1	295 9 1	
85 8 5	57 9 5	1,457 5 0	1,287 7 6	
...	...	197 11 11	164 3 1	
8 11 3	...	647 6 2	503 0 0	
237 4 4	171 11 10	3,912 9 10	3,425 5 8	
...	...	1,155 15 0	1,036 3 1	
...	...	452 8 2	362 4 1	
...	...	847 0 0	773 0 0	
...	...	891 6 0	695 8 6	
...	...	852 12 6	706 0 0	
34 14 4	...	1,679 12 9	1,410 9 7	
34 14 4	...	5,879 6 5	4,983 9 3	
2 6 0	...	254 0 0	232 0 0	
...	...	175 0 0	119 4 1	
...	...	64 10 9	45 3 0	
2 6 0	...	493 10 9	396 7 1	
86 4 9	202 7 7	235 3 0	171 13 4	
16 8 0	...	119 0 0	117 0 0	
102 12 9	202 7 7	354 3 0	288 13 4	
...	...	...	...	
...	...	...	...	
...	...	...	...	
...	...	...	...	
616 9 4	573 9 6	27,592 15 1	23,677 9 2	

E. MACNAGHTEN,
Offg. Commissioner of Stamps, N.-W. P.

APPEN

Comparative Statement showing Gross Stamp Sales

Number.	Division.	District.	1870-71.			1871-72.			1872-73.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	MEERUT.	Dehra Doon, ...	22,170	0	0	18,070	15	0	24,938	3	0
2		Saharunpore, ...	92,220	12	0	84,229	1	0	99,080	4	0
3		Moozufferuuggur,... ...	64,970	4	0	65,194	2	0	72,539	3	0
4		Meerut, ...	1,52,344	12	0	1,51,963	9	0	1,51,756	6	0
5		Boolundshuhur, ...	69,630	12	0	61,667	12	0	70,137	8	0
6		Allygurh, ...	1,69,040	4	0	1,69,927	2	0	1,76,638	5	0
		Total, ...	5,71,376	12	0	5,51,052	9	0	5,95,089	13	0
7	AGRA.	Muttra, ...	70,747	6	0	70,385	14	0	84,223	5	0
8		Furruckabad, ...	1,34,607	13	0	1,20,365	11	0	1,31,109	4	0
9		Mynpoory, ...	77,884	14	0	90,101	9	0	1,01,796	2	0
10		Agra, ...	1,81,698	5	0	1,66,495	9	0	1,76,396	9	0
11		Etawah, ...	37,021	15	0	40,513	9	0	44,265	3	0
12		Etah, ...	66,374	6	0	70,378	9	0	79,600	1	0
		Total, ...	5,68,334	11	0	5,58,240	13	0	6,17,390	8	0
13	ROHILKHUND.	Bijnour, ...	50,029	0	0	49,804	0	0	58,165	3	0
14		Moradabad, ...	1,60,434	12	0	1,36,193	12	0	1,60,628	8	0
15		Budaon, ...	97,715	10	0	90,062	8	0	97,719	12	0
16		Bareilly, ...	1,93,186	11	0	1,88,439	14	0	2,08,205	13	0
17		Shahjehanpore, ...	1,01,271	1	0	91,016	3	0	99,341	11	0
		Total, ...	6,02,637	2	0	5,55,516	5	0	6,24,060	15	0
18	ALLAHABAD.	Cawnpore, ...	1,42,806	4	0	1,37,938	6	0	1,57,522	14	0
19		Futtehpore, ...	44,306	13	0	31,323	5	0	27,353	3	0
20		Banda,...	34,432	5	0	29,167	10	0	42,155	8	0
21		Allahabad, ...	2,78,146	5	0	2,34,098	2	0	2,76,284	14	0
22		Humeerpore, ...	25,071	12	0	21,846	1	0	24,993	3	0
23		Jounpore, ...	70,932	11	0	60,307	4	0	64,876	9	0
		Total, ...	5,95,696	2	0	5,14,680	12	0	5,93,186	3	0
24	BENARES.	Goruckpore, ...	1,30,990	9	0	1,23,288	11	0	1,46,137	10	0
25		Bustee, ...	96,824	12	0	42,508	15	0	50,651	3	0
26		Azimgurh, ...	52,330	12	0	94,832	5	0	1,11,481	5	0
27		Mirzapore, ...	1,18,727	5	0	1,07,159	14	0	1,09,239	13	0
28		Benares, ...	1,45,648	5	0	1,28,597	11	0	1,37,781	11	0
29		Ghazeepore, ...	1,69,847	12	0	1,52,911	10	0	1,71,214	13	0
		Total, ...	7,14,368	12	0	6,49,299	2	0	7,26,506	7	0
30	JHANSIE.	Jaloun, ...	37,215	11	9	28,993	15	0	37,075	1	10
31		Jhansie, ...	25,533	10	0	22,766	11	0	25,861	11	0
32		Lullutpore, ...	6,371	8	0	6,196	11	0	6,147	3	0
		Total, ...	69,120	13	9	57,957	5	0	69,083	15	10
33	KUMAON.	Kumaon, ...	35,403	14	0	29,995	6	0	41,549	5	0
34		Gurhwal, ...	9,338	13	0	8,619	1	0	9,131	1	0
		Total, ...	44,742	11	0	38,614	7	0	50,680	6	0
		Embossing Press,... ...	13,336	10	0	13,481	10	6	8,054	2	0
		GRAND TOTAL, ...	31,79,613	9	9	29,38,842	15	6	32,84,052	5	10

STAMP OFFICE, N.-W. PROVINCES;
Allahabad, the 6th June, 1873.

DIX E.

during the year 1870-71, 1871-72 *and* 1872-73.

General Stamps.			Court Fees Stamps.			Number.
1870-71.	1871-72.	1872-73.	1870-71.	1871-72.	1872-73.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
10,375 0 0	9,816 13 0	11,662 3 0	12,795 0 0	8,254 2 0	13,276 0 0	1
18,933 3 0	19,849 12 0	23,264 5 0	73,287 9 0	64,379 5 0	75,815 15 0	2
17,711 12 0	16,726 1 0	20,940 3 0	47,258 8 0	48,468 1 0	51,599 0 0	3
35,491 3 0	35,098 7 0	32,466 15 0	1,16,853 9 0	1,16,865 2 0	1,19,289 7 0	4
25,597 5 0	21,156 8 0	23,880 13 0	44,033 7 0	40,511 4 0	46,256 11 0	5
38,746 7 0	39,679 6 0	43,212 5 0	1,30,293 13 0	1,30,247 12 0	1,33,426 0 0	6
1,46,854 14 0	1,42,326 15 0	1,55,426 12 0	4,24,521 14 0	4,08,725 10 0	4,39,663 1 0	
21,658 10 0	23,180 4 0	27,681 7 0	49,088 12 0	47,205 10 0	56,541 14 0	7
32,267 13 0	33,283 13 0	35,312 5 0	1,02,340 0 0	87,081 14 0	95,796 15 0	8
12,460 13 0	15,775 3 0	16,037 5 0	65,424 1 0	74,326 6 0	85,758 13 0	9
58,860 12 0	45,830 13 0	48,639 14 0	1,22,837 9 0	1,20,664 12 0	1,27,756 11 0	10
9,594 11 0	10,152 1 0	10,538 7 0	27,427 4 0	30,361 8 0	33,726 12 0	11
14,869 12 0	16,707 11 0	18,286 11 0	51,504 10 0	53,670 14 0	61,313 6 0	12
1,49,712 7 0	1,44,929 13 0	1,56,496 1 0	4,18,622 4 0	4,13,311 0 0	4,60,894 7 0	
16,136 5 0	15,587 7 0	18,716 9 0	33,892 11 0	34,216 9 0	39,448 10 0	13
44,959 6 0	39,844 3 0	48,341 4 0	1,15,475 6 0	96,349 9 0	1,12,287 4 0	14
21,268 11 0	21,680 3 0	22,834 8 0	76,446 15 0	68,382 5 0	74,885 4 0	15
53,956 14 0	52,320 10 0	56,549 11 0	1,39,229 13 0	1,36,119 4 0	1,51,656 2 0	16
23,480 15 0	22,149 0 0	25,476 8 0	77,790 2 0	68,867 3 0	73,865 3 0	17
1,59,802 3 0	1,51,581 7 0	1,71,918 8 0	4,42,834 15 0	4,03,934 14 0	4,52,142 7 0	
44,205 3 0	43,697 4 0	44,072 4 0	98,601 1 0	94,241 2 0	1,13,450 10 0	18
8,068 13 0	7,206 1 0	8,388 14 0	36,238 0 0	24,117 4 0	18,964 5 0	19
9,318 3 0	7,336 14 0	7,963 7 0	25,114 2 0	21,830 12 0	34,192 1 0	20
38,770 2 0	34,592 1 0	43,848 0 0	2,39,376 3 0	1,99,506 1 0	2,32,436 14 0	21
7,649 14 0	6,423 6 0	7,844 7 0	17,421 14 0	15,422 11 0	17,148 12 0	22
17,123 6 0	16,997 15 0	18,591 11 0	53,809 5 0	43,309 5 0	46,284 14 0	23
1,25,135 9 0	1,16,253 9 0	1,30,708 11 0	4,70,560 9 0	3,98,427 3 0	4,62,477 8 0	
32,890 2 0	27,427 15 0	33,743 3 0	98,100 7 0	95,860 12 0	1,12,394 7 0	24
20,546 7 0	15,891 14 0	21,642 4 0	76,278 5 0	26,617 1 0	29,008 15 0	25
18,906 9 0	19,461 14 0	24,099 8 0	33,424 3 0	75,370 7 0	87,381 13 0	26
38,616 12 0	34,718 3 0	36,825 6 0	80,110 9 0	72,441 11 0	72,414 7 0	27
54,353 10 0	47,359 11 0	54,597 2 0	91,264 11 0	81,238 0 0	83,184 9 0	28
43,176 15 0	33,912 12 0	37,888 5 0	126,670 2 0	1,18,998 14 0	1,33,326 8 0	29
2,08,520 7 0	1,78,772 5 0	2,08,795 12 0	5,05,848 5 0	4,70,526 13 0	5,17,710 11 0	
10,664 11 0	9,582 4 0	11,843 4 0	26,551 0 9	19,411 11 0	25,231 13 10	30
6,626 14 0	5,926 7 0	6,835 3 0	18,906 12 0	16,840 4 0	19,026 8 0	31
1,618 14 0	1,299 4 0	1,510 14 0	4,752 10 0	4,897 7 0	4,636 5 0	32
18,910 7 0	16,807 15 0	20,189 5 0	50,210 6 9	41,149 6 0	48,894 10 10	
12,457 9 0	10,071 12 0	13,061 13 0	22,946 5 0	19,923 10 0	28,487 8 0	33
1,822 11 0	1,989 1 0	1,842 8 0	7,516 2 0	6,630 0 0	7,288 9 0	34
14,280 4 0	12,060 13 0	14,904 5 0	30,462 7 0	26,553 10 0	35,776 1 0	
10,167 1 0	13,481 10 6	8,054 2 0	3,169 9 0	...	...	
3,33,383 4 0	7,76,214 7 6	8,66,493 8 0	23,46,230 5 9	21,62,628 8 0	24,17,558 13 10	

E. MACNAGHTEN,

Commissioner of Stamps, N.-W. P.

APPENDIX F.

Statement showing Gross Receipts of each month of four Financial years, 1869-70, 1870-71, 1871-72, *and* 1872-73.

					General Stamps.			Court Fees Stamps.		
	1869-70.	1870-71.	1871-72.	1872-73.	1870-71.	1871-72.	1872-73.	1870-71.	1871-72.	1872-73.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
April, ...	2,66,981 10 5	2,40,946 13 0	2,06,112 12 5	3,02,136 6 0	57,207 3 0	49,960 15 5	64,991 8 0	1,83,739 10 0	1,56,151 13 0	2,37,144 14 0
May, ...	3,41,828 11 4	2,73,986 10 0	2,75,018 0 5	2,42,926 3 11	68,830 1 3	66,190 1 5	59,954 11 11	2,05,156 8 9	2,08,827 15 0	1,82,971 8 0
June. ...	3,37,755 12 4	3,30,265 13 0	3,15,139 8 5	3,39,947 12 5	96,675 6 0	84,053 2 5	97,562 14 5	2,33,590 7 0	2,31,086 6 0	2,42,384 14 0
July, ...	3,55,096 14 6	3,48,326 1 11	3,03,639 0 1	3,78,518 11 8	98,101 12 11	78,909 2 1	1,05,385 11 8	2,50,224 5 0	2,24,729 14 0	2,73,133 0 0
August, ...	3,12,746 12 3	3,23,304 1 11	3,24,678 6 11	3,14,665 10 2	80,754 11 11	73,828 9 11	80,015 15 2	2,42,549 6 0	2,50,849 13 0	2,34,649 11 0
September, ...	3,51,688 2 11	2,60,120 7 11	2,74,857 5 7	3,06,568 14 7	62,881 11 11	62,070 0 4	69,825 5 9	1,97,238 12 0	2,12,787 5 3	2,36,743 8 10
October, ...	1,22,707 14 9	1,20,324 8 8	89,432 4 1	1,02,500 15 11	40,744 6 8	45,153 9 1	55,228 3 11	79,580 2 0	44,278 11 0	47,272 12 0
November, ...	2,55,324 3 3	2,79,958 13 3	2,42,154 7 10	2,79,606 9 6	69,125 10 3	65,516 1 10	66,900 6 6	2,10,833 3 0	1,76,638 6 0	2,12,706 3 0
December, ...	2,30,639 4 11	2,20,422 6 7	1,92,679 15 11	2,46,976 2 5	56,297 11 7	53,262 7 11	64,922 13 5	1,64,124 11 0	1,39,417 8 0	1,82,053 5 0
January, ...	3,03,876 1 4	3,01,188 9 11	3,10,534 11 7	3,01,367 6 9	79,633 3 11	87,171 4 7	84,347 14 0	2,21,555 6 0	2,23,363 7 0	2,17,019 8 9
February, ...	3,00,262 9 5	2,39,795 12 1	2,41,318 7 6	2,66,606 5 4	61,612 8 4	67,729 9 6	70,109 5 1	1,78,183 3 9	1,73,588 14 0	1,96,497 0 3
March, ...	2,76,712 3 8	2,63,127 15 10	1,78,391 5 3	2,12,027 11 6	83,009 15 10	52,482 13 3	57,045 2 6	1,80,118 0 0	1,20,908 8 0	1,54,982 9 0
Total, ...	34,55,820 5 1	32,01,768 2 1	29,48,956 6 0	32,93,848 14 2	8,54,874 7 7	*7,86,227 13 9	8,76,290 0 4	23,46,893 10 6	21,62,628 8 3	24,17,558 13 10

* In this amount are included the following items which should be deducted :—

Recoveries on account of pauper suits, ...	Rs.	257 10 0
Sale of Revenue Stamps, ...	"	68 4 0
Discount paid to ex-officio vendors and recovered from them, ...	"	215 0 8
Total, ...	Rs.	540 14 8

Stamp Office, N.-W. Provinces,
Allahabad, the 6th June, 1873.

E. MACNAGHTEN,
Commissioner of Stamps, N.-W. P.

APPENDIX G.

Comparative Statement of prosecution on account of infringements of Stamps Law in the North-Western Provinces during the years 1871-72 *and* 1872-73.

Number.	1. District.	2. Number of cases prosecuted during 1871-72. Convicted.	Acquitted.	Total.	3. Number of cases prosecuted during 1872-73. Convicted.	Acquitted.	Total.	
1	Dehra Doon, ...	...	...	...	...	...	...	
2	Saharunpore, ...	...	...	...	...	...	...	
3	Moozuffernuggur, ...	...	...	...	...	...	...	
4	Meerut, ...	...	...	...	1	...	1	1 person.
5	Boolundshuhur, ...	2	...	2	1	1	2	
6	Allygurh, ...	2	...	2	2	2	4	
7	Muttra, ...	...	...	...	...	...	...	
8	Furruckabad, ...	1	...	1	...	...	...	
9	Mynpoory, ...	1	...	1	1	...	1	3 persons.
10	Agra, ...	...	...	...	...	...	...	
11	Etawah, ...	...	...	...	1	...	1	1 person.
12	Etah, ...	3	2	5	2	...	2	3 persons.
13	Bijnour, ...	...	...	...	1	...	1	2 persons.
14	Moradabad, ...	2	...	2	1	...	1	2 persons.
15	Budaon, ...	...	...	...	...	1	1	
16	Bareilly, ...	2	...	2	...	...	...	
17	Shahjehanpore, ...	...	...	...	...	...	...	
18	Cawnpore, ...	1	...	1	5	3	8	
19	Futtehpore, ...	...	...	...	...	...	...	
20	Banda, ...	7	1	8	18	...	18	25 persons.
21	Allahabad, ...	12	1	13	8	1	9	
22	Humeerpore, ...	2	...	2	...	...	...	
23	Jounpore, ...	...	...	...	...	...	...	
24	Goruckpore, ...	6	...	6	1	...	1	1 person.
25	Bustee, ...	1	...	1	3	1	4	
26	Azimgurh, ...	1	...	1	...	...	...	
27	Mirzapore, ...	1	...	1	...	...	...	
28	Benares, ...	1	2	3	3	...	3	7 persons.
29	Ghazeepore, ...	...	...	...	...	...	...	
30	Jaloun, ...	1	...	1	2	...	2	2 persons.
31	Jhansie, ...	1	...	1	3	...	3	6 persons.
32	Lullutpore, ...	...	...	...	...	...	...	
33	Kumaon, ...	...	...	...	...	...	...	
34	Gurhwal, ...	1	...	1	6	...	6	13 persons.
	CANTONMENTS.							
35	Roorkee, ...	...	...	...	...	...	...	
36	Chukrata, ...	...	...	...	...	...	...	
37	Meerut, ...	1	...	1	...	...	...	
38	Bareilly, ...	...	...	...	...	...	...	
39	Agra, ...	...	...	...	...	...	...	
40	Allahabad, ...	...	...	...	...	...	...	
41	Cawnpore, ...	...	...	...	...	...	...	
42	Benares, ...	...	...	...	...	...	...	
43	Jhansie, ...	...	...	...	...	...	...	
44	Raneekhet, ...	...	...	...	...	...	...	
	Total, ...	49	6	55	59	9	68	

J. BLANCHETT,
Head Asst., for Offg. Commr. of Stamps, N.-W. P.

APPENDIX H.

Comparative Statement of Paper Stamped at the Embossing Press at Allahabad during the year 1872-73.

District.	Description and number of Papers Stamped.								Total number of papers stamped.		Total value of papers stamped.	
	Commercial and Banking Forms.		Unstamped or insufficiently stamped deeds, instruments or writing, stamped under Sections 15 and 17, Act X. of 1862.		Deeds for which adjudication fees have been paid under Section 19, Act X. of 1862.		Papers supplied for renewal of spoiled or damaged stamp paper have been impressed under Section 4 of Act X. of 1862.					
	1871-72.	1872-73.	1871-72.	1872-73.	1871-72.	1872-73.	1871-72.	1872-73.	1871-72.	1872-73.	1871-72.	1872-73.
											Rs. a. p.	Rs. a. p.
Allahabad, ...	47,458	2,913	...	...	...	...	...	1	47,458	2,914	13,520 14 0	*8,084 2 0
Agra, ...	...	...	...	...	...	...	...	...	...	...	...	...
Allygurh, ...	...	...	...	...	...	...	...	...	...	...	...	...
Azimgurh, ...	...	...	...	...	...	...	...	...	...	...	...	...
Boolundshuhur,	...	...	...	...	...	...	...	...	...	...	...	...
Bustee, ...	...	...	...	...	...	...	...	...	...	...	...	...
Budaon, ...	...	...	...	...	...	...	...	...	...	...	...	...
Banda, ...	...	...	...	...	...	...	...	...	...	...	...	...
Bareilly, ...	...	...	...	...	...	...	...	...	...	...	...	...
Benares, ...	...	...	...	...	...	...	...	...	...	...	...	...
Bijnour, ...	8	...	...	11	...	...	...	...	8	11	4 0 0	5 8 0
Cawnpore, ...	...	...	...	1	...	...	...	...	...	1	...	25 0 0
Dehra Dooh, ...	1,166	692	...	...	...	...	...	...	1,166	692	361 8 0	122 5 0
Etawah, ...	...	...	...	...	...	...	...	...	...	...	...	...
Etah, ...	...	...	...	...	...	...	...	...	...	...	...	...
Furruckabad, ...	...	...	...	...	...	...	...	...	...	...	...	...
Futtehpore, ...	...	...	...	...	...	...	...	...	...	...	...	...
Ghazeepore, ...	...	...	...	...	...	...	...	...	...	...	...	...
Goruckpore, ...	340	...	...	...	...	...	...	...	340	...	433 0 0	...
Gwalior, ...	...	...	...	...	...	...	...	...	...	...	...	...
Humeerpore, ...	1	...	...	...	...	...	...	...	1	...	0 2 0	...
Jaloun, ...	...	...	...	...	...	...	...	...	...	...	...	...
Jounpore, ...	...	...	...	...	...	...	...	...	...	...	...	...
Jhansie, ...	...	...	...	...	...	...	...	...	...	...	...	...
Kumaon, ...	...	...	...	...	...	...	...	...	...	...	...	...
Lullutpore, ...	...	...	...	...	...	...	...	...	...	...	...	...
Meerut, ...	...	...	...	...	...	...	...	...	...	...	...	...
Mynpoory, ...	...	...	...	...	...	...	...	...	...	...	...	...
Mirzapore, ...	...	...	...	...	...	...	...	...	...	...	...	...
Moradabad, ...	...	...	...	...	...	...	...	...	...	...	...	...
Muttra, ...	...	...	...	...	...	...	...	...	...	...	...	...
Moozufferuuger,	7	...	...	5	...	...	...	...	7	5	6 8 0	3 15 0
Saharunpore, ...	...	...	...	...	...	...	...	...	...	...	...	...
Shahjehanpore,	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total, ...	48,980	3,605	...	17	...	...	...	1	48,980	3,623	14,326 0 0	8,240 14 0

* Of this Rs. 30 in lieu of spoilt stamps.

E. MACNAGHTEN,
Commissioner of Stamps, N.-W. P.

APPENDIX I.

Detailed Statement of sale of Stamps in the North-Western Provinces for the year 1872-73.

Value of Stamps.	Number of Stamps sold in the year 1872-73.
Adhesive, Revenue, and Receipt Stamps.	
½ Anna, ...	68
1 " ...	7,13,798
Total, ...	7,13,866
Foreign Bill Adhesive Stamps.	
2 Annas, ...	137
3 " ...	167
4 " ...	70
6 " ...	121
8 " ...	24
12 " ...	60
1 Rupee, ...	3
1½ " ...	67
2 Rupees, ...	1
3 " ...	32
6 " ...	14
Total, ...	696
Bill of Exchange or Hoondee.	
1 Anna, ...	17,350
2 " ...	19,214
3 " ...	29,934
4 " ...	2,276
5 " ...	6,796
6 " ...	29,138
8 " ...	1,212
9 " ...	7,447
12 " ...	18,909
15 " ...	3,784
1 Rupee, ...	499
1½ " ...	16,386
2 Rupees, ...	8
3 " ...	1,459
4 " ...	6
4½ " ...	7
6 " ...	303
8 " ...	1
9 " ...	3
12 " ...	49
18 " ...	3
24 " ...	6
Total, ...	1,54,790
Share Transfer Adhesive Stamps.	
2 Annas, ...	19
3 " ...	13
4 " ...	238
8 " ...	69
12 " ...	30
1 Rupee, ...	14
1¼ " ...	20
2½ Rupees, ...	56
3¾ " ...	1
5 " ...	9
10 " ...	10
20 " ...	9
Total, ...	479
Pleader Certificate Stamps.	
D 5 Rupees, ...	163
G 8 " ...	366
C 15 " ...	337
F 16 " ...	157
B 25 " ...	449
Total, ...	1,472

Value of Stamps.	Number of Stamps sold in the year 1872-73.
Revenue Agent Stamps.	
5 Rupees. ...	352
10 " ...	126
15 " ...	14
Total, ...	492
Arms License Stamps.	
10 Rupees, ...	101
Sulphur License Stamps.	
10 Rupees, ...	216
Tulbana Stamps.	
3 Annas, ...	18,895
6 " ...	17,965
9 " ...	13,453
Total, ...	50,313
Non-Judicial Stamps.	
1 Anna, ...	15,167
2 " ...	4,30,027
4 " ...	2,19,140
8 " ...	1,93,084
12 " ...	22
1 Rupee, ...	72,312
1½ " ...	7,567
2 " ...	23,692
2½ " ...	3,974
3 " ...	7,853
3½ " ...	1,164
4 " ...	7,791
4½ " ...	363
5 " ...	4,995
6 " ...	2,462
7 " ...	989
7½ " ...	949
8 " ...	3,987
9 " ...	598
10 " ...	2,926
12 " ...	12
12½ " ...	364
15 " ...	1,924
16 " ...	1,158
17½ " ...	126
20 " ...	1,163
22½ " ...	68
24 " ...	6
25 " ...	546
27½ " ...	57
30 " ...	383
32½ " ...	43
35 " ...	190
37½ " ...	37
40 " ...	209
42½ " ...	24
45 " ...	87
47½ " ...	14
50 " ...	195
52½ " ...	10
55 " ...	45
57½ " ...	9
60 " ...	86
62½ " ...	11
65 " ...	36
67½ " ...	4
70 " ...	42
72½ " ...	5
75 " ...	33
77½ " ...	6
80 " ...	52
82½ " ...	1
85 " ...	17
87½ " ...	3

Value of Stamps.	Number of Stamps sold in the year 1872-73.
90 Rupees. ...	27
95 " ...	9
100 " ...	94
112½ " ...	1
120 " ...	2
125 " ...	29
130 " ...	2
140 " ...	2
150 " ...	89
160 " ...	1
170 " ...	2
175 " ...	2
200 " ...	17
250 " ...	2
300 " ...	8
400 " ...	3
500 " ...	3
700 " ...	1
Total, ...	10,06,082
Court Fees Stamps.	
1 Anna, ...	6,50,109
2 Annas, ...	1,08,565
3 " ...	11,708
4 " ...	1,03,366
6 " ...	37,568
8 " ...	4,90,646
12 " ...	11,509
1 Rupee, ...	41,602
2 Rupees, ...	13,581
4 " ...	2,750
5 " ...	2,607
7 " ...	2,145
10 " ...	1,200
20 " ...	378
40 " ...	28
70 " ...	10
100 " ...	23
200 " ...	5
400 " ...	7
700 " ...	3
1,000 " ...	13
Total, ...	14,77,973
Judicial Stamps	
1 Anna, ...	2,48,287
2 Annas, ...	53,890
4 " ...	76,889
6 " ...	64,759
8 " ...	8,98,649
12 " ...	14,067
1 Rupee, ...	80,066
1½ " ...	11,777
2 Rupees, ...	21,778
2½ " ...	6,886
3 " ...	6,747
3½ " ...	4,490
4 " ...	10,519
4½ " ...	3,186
5 " ...	4,572
5½ " ...	2,425
6 " ...	3,572
6½ " ...	1,360
7 " ...	2,459
7½ " ...	2,354
8 " ...	4,623
8½ " ...	1,043
9 " ...	1,579
9½ " ...	1,153
10 " ...	3,069
11 " ...	1,037
12 " ...	1,517
12½ " ...	312
13 " ...	973
14 " ...	1,012
15 " ...	1,234

APPENDIX L.

Detailed Statement of sale of Stamps in the North-Western Provinces, for the year 1872-73.—(*concluded.*)

Value of Stamps	Number of Stamps sold in the year 1872-73.	Value of Stamps	Number of Stamps sold in the year 1872-73	Value of Stamps.	Number of Stamps sold in the year 1872-73.
Judicial Stamps.—(concluded.)				115 Rupees....	63
		58 Rupees,...	39	120 " ...	75
16 Rupees, ...	1,473	59 " ...	36	125 " ...	89
17 " ...	623	60 " ...	282	130 " ...	36
18 " ...	827	61 " ...	32	135 " ...	46
19 " ...	423	62 " ...	10	140 " ...	31
20 " ...	1,095	62½ " ...	21	145 " ...	31
21 " ...	504	63 " ...	23	150 " ...	111
22 " ...	608	64 " ...	189	155 " ...	31
22½ " ...	19	65 " ...	49	160 " ...	35
23 " ...	418	66 " ...	25	165 " ...	24
24 " ...	735	67 " ...	16	170 " ...	27
25 " ...	418	67½ " ...	1	175 " ...	55
26 " ...	238	68 " ...	9	180 " ...	20
27 " ...	183	69 " ...	17	185 " ...	16
27½ " ...	5	70 " ...	194	190 " ...	12
28 " ...	251	71 " ...	9	195 " ...	25
29 " ...	153	72 " ...	17	200 " ...	104
30 " ...	419	73 " ...	10	205 " ...	17
31 " ...	105	74 " ...	8	210 " ...	20
32 " ...	525	75 " ...	277	215 " ...	16
33 " ...	114	76 " ...	2	220 " ...	9
34 " ...	100	77 " ...	3	225 " ...	13
35 " ...	332	78 " ...	4	230 " ...	9
36 " ...	113	79 " ...	11	235 " ...	12
37 " ...	112	80 " ...	521	240 " ...	6
37½ " ...	76	81 " ...	2	245 " ...	15
38 " ...	101	83 " ...	3	250 " ...	68
39 " ...	89	84 " ...	11	255 " ...	7
40 " ...	426	85 " ...	90	260 " ...	6
41 " ...	87	86 " ...	6	265 " ...	13
42 " ...	102	87 " ...	2	270 " ...	11
42½ " ...	11	87½ " ...	57	275 " ...	11
43 " ...	65	88 " ...	4	280 " ...	3
44 " ...	87	89 " ...	9	285 " ...	11
45 " ...	132	90 " ...	69	290 " ...	8
46 " ...	54	91 " ...	15	295 " ...	13
47 " ...	53	92 " ...	10	300 " ...	53
48 " ...	183	93 " ...	10	350 " ...	27
49 " ...	49	94 " ...	19	400 " ...	44
50 " ...	388	95 " ...	60	500 " ...	34
51 " ...	54	96 " ...	9	600 " ...	22
52 " ...	62	97 " ...	9	700 " ...	39
53 " ...	41	98 " ...	13	1,000 " ...	20
54 " ...	57	99 " ...	18	2,000 " ...	2
55 " ...	80	100 " ...	246		
56 " ...	54	105 " ...	80	Total, ...	15,52,914
57 " ...	46	110 " ...	61	GRAND TOTAL,	49,59,344
57½ " ...	1				

J. BLANCHETT,
Head Asst. for Offg. Commr., Stamps,
North-Western Province.

APPENDIX J.

Comparative Statement of Non-Official Vendors in the North Western Provinces for the Official years 1871-72 *and* 1872-73.

Division.	District.	Number of Vendors, 1871-72.	Number of Vendors, 1872-73.
MEERUT, ...	Dehra Doon, ...	5	3
	Saharunpore, ...	17	17
	Moozuffernuggur, ...	29	33
	Meerut, ...	39	35
	Boolundshuhur, ...	32	27
	Allygurh, ...	31	34
AGRA, ...	Muttra, ...	30	35
	Furruckabad, ...	36	26
	Mynpoory, ...	26	27
	Agra, ...	28	28
	Etawah, ...	17	16
	Etah, ...	35	34
ROHILKHUND,	Bijnour, ...	14	9
	Moradabad, ...	70	65
	Budaon, ...	24	20
	Bareilly, ...	59	56
	Shahjehanpore, ...	34	28
ALLAHABAD,	Cawnpore, ...	20	14
	Futtehpore, ...	6	4
	Banda, ...	10	4
	Allahabad, ...	19	16
	Humeerpore, ...	4	7
	Jounpore, ...	28	15
BENARES, ...	Goruckpore, ...	12	14
	Bustee, ...	18	13
	Azimgurh, ...	19	20
	Mirzapore, ...	28	26
	Benares, ...	22	22
	Ghazeepore, ...	40	40
JHANSIE, ...	Jaloun, ...	15	12
	Jhansie, ...	14	10
	Lullutpore, ...	1	1
KUMAON, ...	Kumaon, ...	6	13
	Gurhwal, ...	3	1
	TOTAL, ...	801	725

STAMP OFFICE, N.-W. P.,
Allahabad, the 12th June, 1873.

E. MACNAGHTEN,
Commissioner of Stamps, N.-W. P.

APPENDIX K.

Statement showing the Number of Cases of unstamped or insufficiently Stamped instruments brought to the notice of the Collectors of the different districts of the North-Western Provinces during 1872-73.

Number.	District.	How brought to notice.				How disposed of.			Number.
		Under Section 22.	Under Section 23.	Under Section 24.	Total.	Under Sections 20 and 24.	Criminally prosecuted.	Total.	
1	Dehra Doon, ...	...	1	...	1	1	...	1	1
2	Saharunpore, ...	...	4	...	4	4	...	4	2
3	Moozuffernuggur, ...	...	3	1	4	4	...	4	3
4	Meerut, ...	1	...	...	1	...	1	1	4
5	Boolundshuhur, ...	...	...	1	1	...	1	1	5
6	Allygurh, ...	...	24	2	26	24	2	26	6
7	Muttra, ...	...	1	7	8	8	...	8	7
8	Furruckabad, ...	...	1	...	1	1	...	1	8
9	Mynpoory, ...	1	4	...	5	4	1	5	9
10	Agra, ...	...	6	...	6	6	...	6	10
11	Etawah, ...	...	4	...	4	3	1	4	11
12	Etah, ...	3	...	...	3	...	3	3	12
13	Bijnour, ...	...	6	1	7	6	1	7	13
14	Moradabad, ...	1	10	...	11	10	1	11	14
15	Budaon, ...	...	9	...	9	9	...	9	15
16	Bareilly, ...	...	...	...	...	...	...	...	16
17	Shahjehanpore, ...	...	8	...	8	8	...	8	17
18	Cawnpore, ...	2	10	...	12	8	4	12	18
19	Futtehpore, ...	...	10	...	10	10	...	10	19
20	Banda, ...	* 2	†20	...	22	4	18	22	20
21	Allahabad, ...	3	15	2	20	11	9	20	21
22	Humeerpore, ...	...	...	...	...	...	...	...	22
23	Jounpore, ...	...	...	...	...	...	...	...	23
24	Goruckpore, ...	1	...	...	1	...	1	1	24
25	Bustee, ...	1	...	...	1	...	1	1	25
26	Azimgurh, ...	...	2	...	2	2	...	2	26
27	Mirzapore, ...	...	4	...	4	4	...	4	27
28	Benares, ...	...	12	...	12	10	2	12	28
29	Ghazeepore, ...	...	1	8	9	9	...	9	29
30	Jaloun, ...	2	5	...	7	5	2	7	30
31	Jhansie, ...	2	1	1	4	1	3	4	31
32	Lullutpore, ...	...	1	...	1	1	...	1	32
33	Kumaon, ...	...	1	...	1	1	...	1	33
34	Gurhwal, ...	‡7	6	2	15	10	5	15	34
	Total, ...	26	169	25	220	164	56	220	

* In neither of these cases was a criminal prosecution undertaken by the Collector. In one case a mistake was made by the Sub-Judge; in the other, of the 2 executants, one was dead and the other blind.

† The whole of these 20 instruments were impounded by officials of the Revenue Department.

‡ In two of these cases the Senior Assistant Commissioner committed the mistake of not instituting a criminal prosecution.

Cases of criminal prosecutions brought to notice	under Section 22,	...	18
Ditto	Ditto 23,	...	32
Ditto	Ditto 24,	...	6
			56

STAMP OFFICE, N.-W. P.:
Allahabad, the 6th June, 1873.

E. MACNAGHTEN,
Commissioner of Stamps, N.-W. P.

No. 729, dated Allahabad, the 10th June, 1873.

From—E. MACNAGHTEN, ESQ., *Commissioner of Stamps, N.-W. Provinces,*

To—THE SECRETARY TO THE BOARD OF REVENUE, *N.-W. Provinces.*

SIR,—In continuation of my letter No. 712, of the 6th instant, I have the honour to forward an extract from para. 2 of a letter, No. 171, of the 31st ultimo, from the Officiating Senior Assistant Commissioner of Kumaon, received by me this day.

I have the honour to be,

SIR,

Your most obedient servant,

E. MACNAGHTEN,

Commr. of Stamps, N.-W. Provinces.

Extract from para. 2 of a letter, No. 171, *dated* 31*st ultimo, from the Officiating Senior Assistant Commissioner, Kumaon, to the Commissioner of Stamps, North-Western Provinces.*

"THE increase under the General Stamp Act I attribute entirely to the changes in proprietary rights rendered necessary amongst the agricultural population by revision of settlement, the expiring of mortgages, and the stimulus generally given to transactions in land on the expiry of an old and commencement of a new settlement for 30 years. The increase under the Court Fees Act is attributable to the very large amount of litigation caused by disputes as to proprietary rights between rival claimants to these rights in all villages where they were left undeclared in the settlement of 1845.

(True extract.)

J. BLANCHETT,

Head Asstt. to Commissioner of Stamps, N.-W. Provinces.

ORDERS OF GOVERNMENT.

No. 214A. of 1873.

From

The SECRETARY to the GOVERNMENT,
North-Western Provinces,

To

The SECRETARY to the BOARD of REVENUE,
North Western Provinces.

Dated Camp Budaon, the 20th December, 1873.

Sir,

Sep. Rev. Dept. (Stamps).

I am directed to acknowledge the receipt of your letter No. 118, dated 19th September, forwarding the Annual Report on the administration of the Stamp Revenue for 1872-73.

2. The gross and net income of the last three years is given in the margin. Financially speaking, the year has been a highly successful one.

	1870-71.	1871-72.	1872-73.
Gross income, ...	32,17,719	29,48,415	32,93,849
Charges, ...	1,93,310	99,646	89,475
Net income, ...	30,24,409	28,48,769	32,04,374

3. Dividing the Stamp Revenue under the two great heads of General Stamps and Court Fee Stamps, the results are as follows :—

		Income.	*Expenditure.*	*Net income.*
General Stamps, ...	1871-72	7,85,787	45,387	7,40,400
	1872-73	8,76,290	44,505	8,31,785
Court Fee ditto, ...	1871-72	21,62,628	54,259	21,08,369
	1872-73	24,17,559	44,970	23,72,589

4. The increase in the former class is due to the greater number of pecuniary transactions ; and coincides with the enhanced number of deeds registered :—

1871, ...	1,33,691
1872, ...	1,44,772

But no explanation is attempted in the report as to the nature of these transactions, or the cause which led to the execution of a greater number of bonds than usual. Mr. Macnaghten complains that he cannot supply reasons and information, because the district reports are meagre and unsatisfactory. The Lieutenant Governor thinks that the Commissioner of Stamps might avail himself of other means of gaining information, especially while on tour, as to the causes which from time to time affect the use of stamps in various localities.

5. The sale of Court Fee Stamps varies with litigation, and the figures quoted from the High Court's returns show that a larger number of Civil suits was instituted than in the previous year. The value of the property litigated indeed was less, but as the Stamp Act falls at a heavier rate in small suits than on large ones, a large number of petty suits brings in a larger income than a less number of suits in which greater values are at stake.

6. The decrease in the charges is chiefly due to the abolition of discount on Court Fee Stamps, the sale of which is now left in the hands of the Treasury Staff to be supplemented in special cases by salaried vendors. This has already caused a falling off in the number of licensed vendors, who apparently find that they do not make a sufficient income alone from the sale of General Stamps. The number fell from 1,041 in 1870-71 to 801 in 1871-72, and to 725 in 1872-73, and is said to have fallen still further during the current year. His Honor is glad to accept Mr. Macnaghten's opinion that the decrease of vendors has not hitherto caused inconvenience to purchasers, but there is reason to fear that it may do so hereafter, and the Commissioner must be on the watch to prevent this, and to see that sufficient facilities for purchase are provided.

7. No information is given by Mr. Macnaghten as to prosecutions for breaches of Stamp Laws, though his special attention was drawn to the subject.* It appears from Appendix G. that in only 18 Districts were there any prosecutions at all, and only in the 4 Districts named in the margin was there any active interest taken in the matter. In 16 Districts, including such great leading centres as Agra, Bareilly, Mirzapore and Ghazeepore, no prosecution took place. It can hardly be supposed that this inaction was due to the absence of frauds. The Lieutenant-Governor expects a more lively attention to be paid to this subject, and Mr. Macnaghten should see while on tour that the absence of prosecutions does not arise from indifference or neglect.

* In para. 3 of the review of last year's report.

	Cases.
Banda, ...	25
Allahabad, ...	9
Cawnpore, ...	8
Gurhwal, ...	6

8. No steps seem yet to have been taken by Mr. Macnaghten to make his return of receipts and expenditure agree with those of the Account Department. The discrepancy is not large, but throws a certain doubt over all his figures, and the Lieutenant-Governor again desires that the Commissioner of Stamps and the Accountant-General will enter into communication and devise a plan by which absolute agreement of their accounts may be ensured.

9. In conclusion I am to convey the Lieutenant-Governor's acknowledgments to Mr. Macnaghten and to the Board for their efficient administration of this Department.

I have the honor to be,

SIR,

Your most obedient Servant,

C. A. ELLIOTT,

Secretary to Government,
North Western Provinces.

No. 215A.

EXTRACT paras. 1 and 8 forwarded to the Accountant-General, North-Western Provinces, for information.

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ANNUAL REPORT

ON THE

ADMINISTRATION OF THE STAMP REVENUE

OF THE

NORTH-WESTERN PROVINCES,

FOR THE YEAR 1873-74.

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GOVERNMENT 1874 N.W.P.

ANNUAL REPORT

OF THE

ADMINISTRATION OF THE STAMP REVENUE

OF THE

NORTH-WESTERN PROVINCES,

For the Year 1873-74.

No. 117 OF 1874.

FROM

E. C. BUCK, Esq.,
Offg. Secretary to the Board of Revenue, N.-W. Provinces,

To

C. A. ELLIOTT, Esq.,
Secretary to Government, N.-W. Provinces.

DATED ALLAHABAD, THE 14TH SEPTEMBER, 1874.

SIR,

DEPARTMENT V.

SEPARATE REVENUE,
Present:
H. S. REID, Esq.,
and
R. SIMSON, Esq.

I AM directed to submit, for the orders of Government, Mr. Macnaghten's Stamp Revenue Administration Report for 1873-74.

2. His report is dated 31st July, but was received in manuscript, and had to be sent to press before review. Such reports will in future always be printed before submission to the Board.

3. The receipts and charges for the year as compared with those for 1872-73 were as follows:—

		Gross receipts.	Charges.	Net receipts.
		Rs.	Rs.	Rs.
General Stamps, ...	1872-73, ...	8,76,290	44,505	8,31,785
	1873-74, ...	8,88,919	66,528	8,22,391
Court Fee Stamps, ...	1872-73, ...	24,17,559	44,970	23,72,589
	1873-74, ...	27,95,287	20,482	27,74,805

4. In comparing these figures with the returns of the Accountant-General Rs. 31,314 have to be added to the receipts on account of miscellaneous stamps, as detailed in Mr. Macnaghten's 3rd para., while the deductions and additions noted in para. 4 must be made in the charges. After this is done there remains a discrepancy between the two accounts of only Rs. 39-1-10 in the receipts and 9 annas 5 pie in the charges.

5. Revised forms of account, showing the receipts and expenditure under the General Stamp Act and Court Fees Act, have lately been sanctioned, and the discrepancies which have hitherto existed between the two sets of accounts will in future, it is hoped, disappear.

6. The income from General Stamps, Rs. 8,88,919, exceeded that for the previous year, Rs. 8,76,290, by Rs. 12,629, or 1·4 per cent.

7. The increase has been under the following heads:—

Denomination of stamp.	Percentage of increase.
Share transfer adhesive stamps, ...	9·6
One anna revenue adhesive stamps, ...	7·
Duties and penalties under Sections 24 and 20 of Act by Collectors, ...	7·
Blue and black document stamps, ...	2·4

8. On the other hand, there was a decrease of 13 per cent. on duties and penalties realized under Section 20 of the Act by Civil Courts, of 9·8 per cent. on bill of exchange stamps, and of 8 per cent. on duties, penalties, and fees realized by Collectors under Section 39 of the Act.

9. The largest increases under the head of one anna revenue adhesive stamps have been in the districts of Kumaon, Cawnpore, Aligarh, and Eta. That for Kumaon is not explained. In Cawnpore it has doubtless arisen from increased commercial activity, and in Eta and Aligarh it is ascribed to the construction of the Lower Ganges Canal and the numerous consequent payments of sums exceeding Rs. 20.

10. The decreases in Agra and Gorakhpur have not been explained. In Jaunpur and Azimgarh the reasons adduced account for a portion at least of the decrease, while in Hamírpur the falling off has resulted from the branch treasury at Nowgong having drawn their supplies of stamps from some other quarter during the year under report.

11. The amount received on account of share transfer adhesive stamps is so small that a few extra sales during the year has largely affected the percentage of increase.

12. The decreased sale of bill of exchange stamps has arisen from the more extended use of money orders and Government currency notes for remittances.

13. The expenditure has advanced from Rs. 44,505 to Rs. 66,528—an increase of nearly one-third. The large addition to the charges for contingencies has been caused by the cost of Lancaster's stamp punches which were supplied to many officers during the year; the remaining portion of the increase is not explained in the report, but it has no doubt arisen from the inclusion, for the first time, of the cost of the process-serving establishments. The amount of discount paid was rather less than was disbursed in 1872-73.

14. The large apparent increase of income from the sale of court fees stamps, Rs. 3,77,728, has resulted almost entirely from the inclusion, for the first time, of tulabana fees in the stamp receipts. The increase is therefore more nominal than real, and the charges on account of process-serving establishments have increased in more than an equal ratio.

15. The large decrease in other charges in 1873-74, Rs. 20,482 as against Rs. 44,970 in the previous year, is accounted for by the abolition of discount on the sale of court fees stamps.

16. The expediency of re-introducing the system of allowing discount has recently been under consideration; and the Board, while advocating the retention of present arrangements on financial grounds, have recommended that where serious inconvenience has been found to exist, the appointment of special salaried stamp-vendors should be authorised.

17. The cases of fraudulent removal of court fees adhesive stamps from papers in the record-rooms which occurred during the year at Bijnaur and Hamírpur, and the action taken on them, have already been reported to Government.

18. The instructions lately given by Government as to the cancellation of such stamps have been circulated, and strict attention to them enjoined.

19. The number of unstamped, or insufficiently stamped, documents which have been impounded by district officers during the year, under the provisions of Sections 22 and 23 of the General Stamp Act, has increased considerably. The greater number of those impounded under Section 23 were received from the Registration Department.

20. A full report on the case of fraudulent misappropriation of stamps by the late Head Assistant of the Stamp Commissioner's Office has been submitted to Government with Board's No. 43N. of 14th August, 1874.

I have the honour to be,

SIR,

Your most obedient Servant,

E. ALEXANDER,

For Offg. Secretary.

No. 956, dated Allahabad, the 31st July, 1874.

From—E. MACNAGHTEN, ESQ., *Commissioner of Stamps, N.-W. Provinces,*

To—The Secretary to the Board of Revenue, N.-W. Provinces.

SIR,—I have the honour to submit the report on the administration of the stamp revenue in these provinces during the year 1873-74.

2. The main financial results of the year, as detailed in Appendices A. and B. attached to this report, are as follows :—

	General Stamp Act.			*Court Fees Act.*			*Total.*		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Gross receipts, ...	8,88,918	15	8	27,95,287	3	0	36,84,206	2	8
Charges, ...	66,527	11	0	20,481	12	1	87,009	7	1
Net receipts,... ...	8,22,391	4	8	27,74,805	6	1½	35,97,196	11	7

In a statement furnished to me by the Accountant-General's Office on the 8th instant, as showing approximately the receipts and expenditure of 1873-74 under stamps in these provinces, the total of the receipts is entered as Rs. 37,15,559-4-6, and that of the expenditure as Rs. 53,273-1-2.

3. To the figures of my statements have, however, to be added receipts to the extent of Rs. 31,314, as marginally detailed, on account of stamps, the sale proceeds of which are credited under stamps in the Treasury accounts. Adding these receipts to those shown in Appendices A. and B., the total is Rs. 37,15,520-2-8, or Rs. 39-1-10 only less than the amount given by the Accountant-General's Office.

	Rs.
Arms license stamps, ...	1,270
Surphur license stamps, ...	2,980
Revenue agents' certificate stamps, ...	6,300
Pleaders' certificate stamps, ...	20,764
Total,. ...	31,314

4. On the other hand, the charges as shown in Appendices A. and B. of this report include the following items, which in the Treasury accounts are debited to the head of refunds, and not to that of stamps :—

Under the General Stamp Act.

	Rs.	a.	p	Rs.	a.	p.
Penalties remitted by Board of Revenue, ...	24	3	0			
Refunds of value of unused and damaged stamps under Section 45, ...	12,570	10	6			
Refunds of value of stamps received back from licensed vendors, ...	943	14	3			
				13,538	11	9

Under the Court Fees Act.

Refunds under Section 13, ...	18,741	12	1			
Ditto ditto 14, ...	933	9	0			
Ditto ditto 15, ...	385	11	0			
Ditto of excess probate duty, ...	14	0	0			
Ditto of value of stamps supplied to licensed vendors, ...	406	12	0			
				20,481	12	1
				34,020	7	10

Deducting Rs. 34,020-7-10, the aggregate of these items, from Rs. 87,009-7-1, the total charges as shown in the appendices, the result is Rs. 52,988-15-3; to this has to be added Rs. 283-8-6 as marginally detailed, and the charges are brought out as nearly as possible to the same amount as by the Treasury accounts.

Fees to Pleader, in pauper suits, ...	131	2	0
Discount improperly allowed on Court Fees Stamps, ...	39	13	0
Excess cost of establishment as shown by Accountant-General, ...	112	9	6
	283	8	6

5. The receipts and charges of the year under report are contrasted below with those of the two previous years 1871-72 and 1872-73.

The increased income of 1873-74 is almost entirely due to the collection of process fees in cash instead of in stamps; the decreased charges are owing to court fees stamps having throughout the year been sold by *ex-officio* vendors without disconnt.

GENERAL STAMP ACT.

6. The receipts under the General Stamp Act are of nearly the same amount as in 1872-73: they are Rs. 8,88,919 against Rs. 8,76,290, showing an increase of Rs. 12,629, or 1·4 per cent. The receipts of the two years under each main head of Appendix A. are contrasted below :—

	1872-73.			1873-74.			*Increase or decrease in 1873-74 as compared with 1872-73.*	
	Rs.	a.	p.	Rs.	a.	p.		
One anna revenue adhesive stamps, ...	43,822	11	0	46,909	6	0	7 per cent.	
Foreign bill adhesive stamps, ...	460	14	0	460	13	0		
Share transfer adhesive stamps, ...	612	1	0	671	0	0	9·6 per cent.	
Bill of exchange or hundi stamp papers,	81,115	2	0	73,357	10	0		9·8 per cent.
Blue-and-black document stamps, ...	7,40,482	12	0	7,58,750	8	0	2·4 per cent.	
Duties and penalties realised by Civil Courts under Section 20, ...	6,385	14	9	5,464	12	1		13 per cent.
Duties and penalties realised by Collectors under Sections 24 and 20, ..	1,739	2	0	1,860	9	7	7 per cent.	
Duties, penalties, and adjudication fees realised by Collectors under Section 39, ...	1,288	7	0	1,181	0	0		8 per cent.

One anna revenue adhesive stamps.

7. The satisfactory feature in the increase under the head of one anna revenue adhesive stamps is that it is pretty general. The largest increase is in Kumaon, but it has not been specially commented upon in the report. The cause assigned for the increase both in Eta and in Aligarh is the construction of the Lower Ganges Canal, which necessitates numerous payments of sums of money in excess of Rs. 20. The increase in Cawnpore, as an important commercial centre, is very satisfactory.

8. On the other hand, there is an apparently large falling off in Agra. The Collector states in his report that the figures of 1873-74 show an increase over those of 1872-73, but I have pointed out that those for 1872-73, as given in the report for that year, were Rs. 4,263-8-0, and that they have not hitherto been challenged. A further explanation will be submitted in this matter. The decrease in Jaunpur is, I expect, due, at any rate partly, to these stamps having been improperly received in 1872-73 in payment of court fees: this was mentioned in paragraph 9 of the report for that year. Enquiries made through the Collector of Gorakhpur have failed to elicit any satisfactory reason for the falling off in that district. I am confident, though, that it is in no degree attributable to lax administration. In Hamírpur the decrease is owing to that Treasury having ceased to supply the branch treasury at Nowgong since the 1st April, 1873: in Azimgarh Rs. 60 less worth of these stamps were purchased by the Opium Department in 1873-74 than in 1872-73.

Foreign bill adhesive stamps.

9. The receipts from foreign bill adhesive stamps, though varying in different districts, are, in the whole of the North-Western Provinces of just the same amount in 1873-74 as in 1872-73. As I have previously pointed out, the receipts from this description of stamps are no criterion of the extent to which the provisions of Section 8 of the General Stamp Act are observed; those provisions being complied with by the affixing one anna revenue stamps to the amount of the duty payable.

Share transfer adhesive stamps.

10. Share transfer adhesive stamps are little used in the North-Western Provinces. None were sold at Agra in 1873-74. The principal sales are at Meerut, Dehra, and Allahabad; Banks or other Companies registered under Act X. of 1866 having their head-quarters in each of those districts.

11. The sales of bill of exchange or hundi stamp papers show, as was to be expected, a further decline. About a third of the whole hundi business of the North-Western Provinces is transacted in Cawnpore and Benares, and the falling off in each of those two commercial centres is about the same as the average of the whole North-Western Provinces. The falling off is caused by the further development of the money order system, and the increased use of Government currency notes for the purposes of remittance having interfered with the business formerly transacted in hundis. In Agra alone is any marked increase shown under this head, and I cannot help suspecting that it is caused by a portion of the receipts from one anna revenue stamps having been improperly credited.

Bill of exchange or hundi stamp papers.

12. Under blue-and-black document stamps there is a slight increase in the majority of districts. In some few districts there is a falling off under this head, but it is marked in the case of Allahabad only. In regard to Allahabad the explanation appears to be that the receipts for 1872-73 were abnormally high, a large number of leases having in that year been granted to, and engagements taken from, the lesses of estates which were farmed out by the Collector as representing the Court of Wards. The Government of India's Notification No. 3906 of the 24th October, 1873, which remits the stamp duty on certificates of sale granted under Section 259, Act VIII. of 1859, has doubtless had a slightly depressing effect on the receipts of 1873-74 in the North-Western Provinces generally.

Blue-and-black document stamps.

13. The other heads of receipts do not appear to call for detailed remarks.

14. The amount of discount, Rs. 22,878-10-10, paid in 1873-74 falls at the rate of 2·6 per cent. on Rs. 8,79,949-5, the total value of the stamps sold; in 1872-73 it was Rs. 23,377-15-11, and fell at the rate of 2·7 per cent. on the total value of Rs. 8,66,493-8. The rates of discount were the same in both years; the slight variation in the percentage of the discount to the receipts is caused by differences in the sales either of the higher values or by *ex-officio* vendors; no discount being allowed in either of these cases.

15. All charges which are of the nature of refunds are, as I have already stated, debited in the Treasury accounts to that main head of the budget, and not to stamps.

16. The charges for contingencies are considerably higher in 1873-74 than in 1872-73, because measures were taken in 1873-74 to supply all offices that asked for them with Lancaster's stamp-punches. Properly speaking, the cost of these punches is a charge against the Court Fees Act, but in accordance with the practice of the last two years all charges are debited against the General Stamp Act.

THE COURT FEES ACT.

17. As I have already stated in para. 5 of this report, the increased revenue under stamps for 1873-74 is almost entirely due to the collection in cash, instead of in stamps, of a considerable portion of the process fees paid during the year. The subjoined figures show that, adding together the collections in stamps and those in cash from process fees and recoveries in pauper suits, the total receipts of 1873-74 are but slightly in excess of those of 1872-73 :—

	Realized from sale of Court Fees Stamps.	*Receipts from process fees and from recoveries in pauper suits credited to Law and Justice.*	*Total.*
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1872-73, ...	24,17,558 13 10	5,38,106 0 3	29,55,664 14 1
1873-74, ...	27,95,285 9 0	1,69,257 9 10	29,64,543 2 10

The figures of receipts from process fees and from recoveries in pauper suits during these two years have been furnished to me by the Accountant-General's Office. The orders directing the collection of process fees in stamps, instead of in cash, had not full effect during the early part of 1873-74.

18. The charges incurred on account of process-serving establishments in the North-Western Provinces amounted to Rs. 3,44,999-1-11 in 1872-73, and to Rs. 3,55,276-1-7 in 1873-74. The increased receipts of 1873-74 are, therefore, more than swallowed up by the increased charges. The figures of the charges have been furnished to me by the Accountant-General in detail for each district, but I have thought it sufficient to give the totals.

19. Notwithstanding the addition to the revenue under stamps, owing to the collection of process fees in that manner, the receipts at Agra, Bánda, and Hamírpur were less in 1873-74 than in 1872-73. The Collector of Agra states that "during 1873-74 there has been a decrease of litigation in the Civil Courts, perhaps to some extent a reaction from the previous year, as also with reference to the unfavourable season, discouraging the institution of suits against persons with little means of payment." The cause assigned from Bánda is "the present poverty of the country," which means, I presume, that of late years there have been but short harvests in the district. The same cause would have operated in Hamírpur, the circumstances of that district being to a great extent the same as those of Bánda, and the receipts of Hamírpur for 1873-74 are somewhat unfavourably affected for the purposes of comparison with those of 1872-73 by its Treasury's ceasing from the 1st April, 1873, to supply the branch Treasury at Nowgong.

20. In Allahabad the decrease, exclusive of process fees collected by stamps, is, I apprehend, attributable to decreased litigation ; while Fatehpur has benefited to the extent of Cawnpore's loss consequent on the jurisdiction of the Munsif of Fatehpur being extended from June, 1873, over the western parganas of that district, which till then were under the Subordinate Judge of Cawnpore.

21. The increase in Kumaon was attributed by the District Officer to recent settlement proceedings, and the Commissioner, in the first instance, endorsed this view, observing that "a new settlement always leads to much litigation in the hills." General Ramsay has, however, since pointed out that the increase "is attributable to the introduction of stamps in lieu of cash payment for tulabana. There is a decrease in the judicial stamps exceeding one rupee in value."

22. No discount was allowed on the sale of court fees stamps during 1873-74. The practice was discontinued from the 1st January, 1873, and it was therefore in force for the first nine months only of 1872-73. I shall return to this subject of discount in my general remarks.

23. Deducting the discount allowed during the first nine months of 1872-73, the other charges shown in Appendix B. of this report, and which are debited in the Treasury accounts to Refunds, are, taken all together, about the same in 1873-74 as in 1872-73.

24. Refunds are not as yet properly classified. There has not been till lately any column in the stamp statements for showing refunds under the Government of India's Notification No. 2509 of the 22nd August, 1873 (now superseded by Notification No. 2768 of the 30th April, 1874), and such refunds are not uniformly entered. The single entry of Rs. 14 under "refunds of value of damaged or spoiled stamps" in 1873-74 represents the refund of excess fee on a probate which was authorised by the North-Western Provinces Government under the Government of India's Notification No. 2025 of the 15th August, 1872.

GENERAL REMARKS.

25. During the year under report I have visited the following districts:—Bijnaur, Muzaffarnagar, Bulandshahar, Etáwa, Mirzapur, Agra, Muttra, Eta, Shahjahánpur, Bareilly, Budaon, Moradabad, Aligarh, Basti, Gorakhpur, Azimgarh, Jaunpur, Benares, Mainpuri, Farrukhabad, Cawnpore, Banda, Fatehpur, and Gházipur. My chief care has been to ascertain if the provisions of Section 30 of the Court Fees

Act, in regard to the cancellation of court fees adhesive stamps, were properly observed, and if other precautions were taken to prevent such stamps being fraudulently brought into use a second time.

26. Two cases of removal of such stamps from papers in record-rooms have come to light during the past year—one at Bijnaur and the other at Hamírpur.

27. In the Bijnaur case, the record-keeper of the criminal records reported to the Magistrate, towards the end of July last year, that adhesive stamps of small values had been removed from a number of papers under his care. The value of the stamps so removed was Rs. 149, and four persons connected with the office were committed to the Court of Session, charged under Section 261 of the Indian Penal Code. The Judge, however, acquitted the accused, on the ground of the evidence as to their guilt being insufficient, but at the same time recorded that there "is the strongest possible ground for believing that the officials employed in the record-room must either themselves have removed them (the missing stamps) from documents, or must have been privy to such removal." In accordance with the Judge's suggestion, the Magistrate recommended the dismissal of all the officials connected with the record-room, and this recommendation has, I understand, been accepted by the Commissioner of the division.

28. The frauds at Bijnaur were facilitated by the practice of the office under which the copyists were allowed to have the stamps on copies punched how, when, and where they pleased. They took advantage of this and retained the unpunched stamps, substituting the punched ones which they had abstracted from the record-room. The Magistrate effectually stopped this opportunity for fraud by ordering that stamps should not be affixed to copies till the copies were ready for delivery to the applicants, and that they should then be affixed in the presence of the officer attesting the copies, who was responsible that the stamps were punched before the copies were delivered.

29. The Hamírpur case was enquired into by me on the spot shortly after it was brought to my notice, and I submitted a report on it in my letter No. 575 of the 27th April last.

30. In that case punc hed court fees adhesive stamps of the aggregate value of Rs. 41-4-0 were shown to have been removed from papers in the revenue record-room, facilities there, as at Bijnaur, having been afforded for employing such old stamps on copies in place of new ones under the practice of the office by which the copyists after making the copies were allowed to punch the stamps before the copies were attested.

31. This defective practice was indeed almost universal in the offices which I inspected, and wherever it came to my notice, I requested that the Bijnaur present plan should be introduced, and that the stamps on copies should not be punched till after attestation of the copies, the attesting officer being responsible that the punching was effected immediately after attestation. In my Hamírpur report I called the Board's attention to the practice prevailing there and elsewhere of Head Clerks being entrusted with the duty of attesting copies. The practice has been adopted on a suggestion made by Mr. Cust; but it has not, so far as I know, been formally authorised; and, in my judgment, each district officer should entrust the duty to some gazetted subordinate.

32. The Government of India's Resolution, No. 1763 of the 24th July, 1873, which prescribes that a second hole is to be punched in court fees adhesive stamps by the record-keepers of all Courts, will effectually prevent the use of such stamps a second time. By the North-Western Provinces Government's recent Notification, No. 120A. of the 30th April, 1874, in the Separate Revenue (Stamps) Department, the attention of all Courts has been called to the provision of Section 30 of the Court Fees Act, which requires the cancellation of all stamps used under the Act to be effected by

punching out the figure-head; it has been pointed out that "in the case of documents filed in a Court or office, cancellation should ordinarily be so effected at the time the documents are received; but in the case of documents, such as copies, furnished by a Court or office, the cancellation should be effected immediately before the delivery of the document," and the Government of India's Notification mentioned above has been republished.

33. We are gradually getting through the stock of red and black bi-colour impressed stamps in the North-Western Provinces; and arranging for transfer of different values of these stamps from some treasuries, where there is an unnecessarily large supply, to other treasuries, where they can be speedily sold, gives a good deal of trouble.

34. The number of non-official vendors in the North-Western Provinces has further fallen from 725 in 1872-73 to 607 in 1873-74; there is, however, an almost universal concurrence of opinion, not only that the existing number is sufficient, but that the demand for stamps is practically met by a smaller number of vendors than those who take out licenses. In some districts the number of vendors has slightly increased, a fact which shows that the ordinary laws of demand and supply work unhampered. The reduced number in 1873-74, as compared with 1872-73, is most marked in Moradabad and Bareilly. The present number in Moradabad is reported to be sufficient, and the Collector of Bareilly states that the "diminution has caused no inconvenience to the public. We still have vendors at all the principal centres of commerce."

35. From Garhwál alone is there any complaint that the demand is not properly supplied, but the district is a difficult and sparsely populated one, and it may be advisable to provide specially for its wants. I will write to the Senior Assistant Commissioner on this matter.

36. On the subject of the working of the present system of vend of court fees stamps by the Treasury staff *ex-officio*, there is considerable difference of opinion. I have lately discussed the matter at some length from a financial point of view in my letter No. 686 of the 26th May last, in connection with the proposed re-introduction of discount on court fees stamps. I have stated in that letter that "the allowance of discount will not, in my judgment, materially benefit the public under the system of adhesive stamps," and have strongly recommended "that, on financial grounds, the present system of sale by *ex-officio*, vendors be retained, and strengthened by the appointment of salaried vendors, where necessary, in preference to the grant of discount." The opinions of the district officers on this point, with occasional notes of my own observations, will be given at the end of this report.

37. I have had great trouble in getting proper figures for the statement showing the action of the district officers in respect of instruments brought to their notice as unstamped or insufficiently stamped during the past year, and I am not certain of the accuracy of the figures given for Eta or if Hamírpur should have two cases entered against it, or be left blank. The Hamírpur monthly statements were forwarded blank to this office throughout 1873-74, and a letter, commenting on this, which I wrote at the end of April last elicited no reply, though the present Collector has since reported that two instruments were impounded in the Registration Department. The attention of the Collectors of Farrukhabad and Mirzapur has been called to the fact of the returns from their districts having been blank.

38. The figures of the statement for 1873-74 are satisfactory as compared with those of the same statement for 1872-73; 295 documents in all (44 of the number under Section 22, and 203 under Section 23, of the General Stamp Act) were impounded in 1873-74, as compared with 220 in 1872-73: out of these 220, 26 were impounded under Section 22 and 169 under Section 23. Of the instruments impounded under Section 22, 135 in 1872-73, and 171 in 1873-74, were received from the Registration Department.

39. Occasionally there is an excess of zeal shown in this matter by the Registration Department. Out of 31 instruments impounded by the Sub-Registrars in the Aligarh district, six were held to be properly stamped: the same conclusion was arrived at in two of the cases in the Bareilly, and in two in the Badaon District, while in a third case the Collector of Badaon decided that the instrument was not chargeable with stamp duty. In Benares, again, the Collector held that in one case the instrument was sufficiently stamped, and in a second case that more than the proper amount of stamp duty had previously been paid. I mention these cases to show that the interests of Government are not overlooked as is sometimes supposed.

40. In 19 of the Bánda cases the Collector decided that the duty on mortgage bonds without transfer of possession had been mistaken for that payable on such bonds when possession is transferred; six of the Etáwa cases were those of unstamped notes of hand found among the papers of an estate which came under charge of the Court of Wards.

41. In regard to criminal prosecutions mistakes are undoubtedly made, and the provisions of Section 22 of the General Stamp Act (under which the Collector is bound to institute a criminal prosecution in respect of every instrument impounded under that section) are occasionally overlooked. During the year under report, the Collector of Bijnaur omitted to institute a prosecution in both of the cases in which it was incumbent on him to do so; the Collector of Moradabad refused to prosecute in respect of the instrument forwarded to him under Section 22, as the Munsif had allowed it to be validated under Section 20; the Collector of Allahabad disallowed the prosecution in one case, and the Senior Assistant Commissioner of Garhwál omitted to institute a prosecution in one. On the other hand, one of the convictions in the Agra District was erroneous: the receipt in question was for exactly Rs. 20, and was therefore not chargeable with stamp duty.

42. I would acknowledge, in conclusion, the assistance I have received throughout the year from district officers generally.

I have, &c.,

E. MACNAGHTEN,

Commissioner of Stamps, N.-W. P.

Abstract of Opinions as to the working of the present rules for vend of Court Fees Stamps.

Dehra Dún.—The subject is not mentioned in the annual report. At Mussooree such stamps are sold during the hot weather and rains by a salaried vendor whose appointment was sanctioned by the Government of India in 1872, because the Treasury now remains at Dehra all the year round.

Sahárunpur.—The public are not inconvenienced, but the Stamp Moharrir at head-quarters has heavy work, which is got through at present as the incumbent is an old and experienced hand.

Muzaffarnagar.—" There ought to be some other agency either in the shape of licensed vendors or salaried vendors in excess of the present sanctioned staff, to enable judicial stamps to be procured at Sadr and Tahsílí head-quarters with the facility that is desirable."

Meerut.—" No public inconvenience has as yet been experienced, though the present agency is overtaxed." Three salaried vendors on Rs. 10 or 15 a month are recommended, two for the head-quarters of the district and one for Ghaziabad.

Bulandshahar.—"Has thrown a deal of work on the fixed Treasury establishment, and it is not without much difficulty that the Stamp Moharrir can discharge the work of his department."

Aligarh.—"Causes a little inconvenience to the public, yet not to such an extent as to raise a general complaint." The treasurer employs a gomáshta on Rs. 10 a month to help him in the sales.

Bijnaur.—"No perceptible inconvenience or difficulty has been experienced by the public." The Collector does not allude to the *ex-officio* vendors being overburdened.

Moradabad.—"It is impossible for the *ex-officio* vendors readily to supply purchasers with stamps. The consequence is that outsiders purchase stamps and retail them to purchasers at, of course, enhanced prices. These retail vendors the Collector has no hold upon, and their object of course is to get as high a price as they can. If retail vendors paid by commission were appointed by the Collector he would have some check over them." The enhanced prices are, I apprehend, here as elsewhere, charged nominally for the cost of the paper to which the stamps are affixed.

Badaon.—"The new arrangements have been productive of considerable inconvenience to the public. The Sadr Moharrir is really overwhelmed with work."

Bareilly.—"The new rules for sale of court fees stamps through *ex-officio* vendors have worked fairly." I have strongly supported the Collector's proposal that a salaried vendor should be appointed to Philibhít.

Shahjahánpur.—"The new rules have worked well up to this time."

Muttra.—The Collector notices the practice of stamps being retailed at slightly enhanced prices nominally to cover the cost of the paper to which they are affixed, but adds that no complaints have been made to him.

Agra.—The only complaint the Collector makes is that no salaried vendor has as yet been appointed for the Civil Courts there. I have strongly, but hitherto unavailingly, supported that proposal. If the present system is retained, it is, in my judgment, essential that such an appointment should be made, the Civil Courts being at Agra 2½ miles from the Collector's office.

Eta.—"As far as the public is concerned the rules are working satisfactorily, but, for want of proper establishment, they cause much inconvenience both in the Sadr and the Tahsíl Treasuries." When at Eta last November, I particularly enquired into this matter, as a strong complaint had been forwarded to me: in my opinion more method would much reduce the inconvenience.

Farrukhabad.—The Collector says, "I do not think that any inconvenience is caused by the working of the new rules for the sale of court fees stamps."

Mainpuri.—The matter is not directly mentioned in the report for 1873-74. I satisfied myself when at Mainpuri in February that the rules were working smoothly.

Etáwa.—The Treasury Officer is not satisfied with the diminishing number of licensed vendors, but here, too, I ascertained that the Treasury staff could without difficulty perform the work.

Cawnpore.—The rules have "increased the work of *ex-officio* vendors, especially at the Sadr ** If the present system is to continue, I think an extra man should be allowed to assist in selling court fees stamps." The Collector notices the practice of the retail sale of these stamps by men who make their profit on the sheets of paper to which they affix the stamps.

Fatehpur.—Present arrangements "are apparently satisfactory, except in the case of the Sadr, where another Moharrir has been applied for." I cannot admt the necessity for extra assistance here.

Hamirpur.—"In this district at any rate the vend of court fees stamps by *ex-officio* vendors only causes no inconvenience."

Banda.—There have been no complaints from this district.

Allahabad.—The Treasury Officer says this, as last year, that there is "inconvenience experienced in the sale of court fees stamps by the existing staff in the stamp department of this office." The staff (three Moharrirs) is the largest of any district in the North-Western Provinces, and the inconvenience would, I think, be removed by better organisation. A salaried vendor should undoubtedly be stationed at the High Court, and this has already been recommended.

Jaunpur.—An extra Moharrir for the sale of court fees stamps is advocated. The Collector objects to the retail sale of the stamps at an enhanced price of 3 to 6 pie, nominally for the cost of the paper.

Mirzapur.—The rules have worked well as regards the public, but the Treasurer has had to pay a man Rs. 10 a month from his own pocket to enable him to get through the work.

Benares.—Retail sales of the lower values are effected here, as elsewhere, by men who make their profit out of what they charge for the paper. The Civil Courts are at some little distance from the Collector's office, and I have on that ground more than once recommended that a salaried vendor should be appointed to sell stamps at them.

Ghâzipur.—"The retention of *ex-officio* vendors alone appears to cause some amount of inconvenience. This is especially the case in regard to the head-quarters station, and such of the other tahsîls as possess Munsiffs' Courts."

Azimgarh.—The new rules are said to have worked well.

Gorakhpur.—There has been no appreciable inconvenience to purchasers, but the Treasurer has been obliged to keep an extra man, to whom he pays Rs. 10 a month.

Basti.—The new rules have, I think, worked well in this district.

Jalaun.—The Deputy Commissioner does not expressly mention the new rules for the sale of court fees stamps, but I gather from what he says that they are working smoothly.

Jhânsi.—The Deputy Commissioner contends that the sale of court fees stamps by *ex-officio* vendors only unduly checks litigation. I follow him so far that, in my judgment, the check thereby exercised is wholesome. Court fees stamps are procurable at or in the vicinity of every Court, and it seems to me undesirable to stimulate the native tendency to litigation.

Lalitpur.—No inconvenience has resulted from the sale of court fees stamps by Government officials.

Kumaon.—The extra work entailed on the Treasurer and Stamp Moharrir at Almora has been objected to, but I think it can be performed without difficulty. I have recommended, but fruitlessly, the appointment of a Stamp Moharrir at Naini Tâl.

Garhwâl.—As I understand the Senior Assistant Commissioner's report, he does not find fault with the present system of vend of court fees stamps, though he thinks that additional facilities ought to be offered for the purchase of other stamps.

E. MACNAGHTEN,

Commissioner of Stamps, N.-W. P.

APPENDICES.

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

RE

Division.	1. District.	2. One-anna Adhesive Stamps. 1872-73. Rs. a. p.	2. One-anna Adhesive Stamps. 1873-74. Rs. a. p.	3. Foreign Bill Adhesive. 1872-73. Rs. a. p.	3. Foreign Bill Adhesive. 1873-74. Rs. a. p.
Meerut.	Dehra Dún, ...	3,015 0 0	3,135 0 0	97 8 0	50 0 0
	Saháranpur, ...	1,370 0 0	1,685 0 0	...	...
	Muzaffarnagar, ...	558 15 0	621 0 0	...	...
	Meerut, ...	2,595 13 0	2,610 0 0	22 8 0	30 0 0
	Bulandshahar, ...	406 2 0	471 15 0	...	...
	Aligarh, ...	1,725 0 0	1,875 0 0	...	...
	Total, ...	9,670 14 0	10,397 15 0	120 0 0	80 0 0
Agra.	Muttra, ...	900 0 0	970 0 0	...	...
	Farrukhabad, ...	766 0 0	1,191 14 0	18 6 0	...
	Mainpuri, ...	629 11 0	702 5 0	...	...
	Agra, ...	4,263 8 0	3,820 13 0	192 2 0	330 0 0
	Etawá, ...	529 15 0	601 4 0	...	...
	Etá, ...	560 0 0	980 0 0	...	...
	Total, ...	7,649 2 0	7,716 4 0	210 8 0	330 0 0
Rohilcund.	Bijnaur, ...	362 11 0	430 4 0	...	...
	Moradabad, ...	1,810 0 0	1,780 0 0	...	...
	Badáon, ...	681 0 0	582 0 0	...	...
	Bareilly, ...	2,355 0 0	2,850 0 0	...	...
	Sháhjahánpur, ...	1,515 0 0	1,448 0 0	56 0 0	35 0 0
	Total, ...	6,723 11 0	7,040 4 0	56 0 0	35 0 0
Allahabad.	Cawnpore, ...	3,294 0 0	4,048 5 0	7 7 0	7 7 0
	Fatehpur, ...	412 11 0	448 13 0	...	...
	Bánda, ...	354 13 0	459 4 0	...	...
	Allahabad, ...	5,972 0 0	6,295 0 0	10 4 0	5 1 0
	Hamírpur, ...	466 5 0	352 14 0	11 11 0	1 9 0
	Jaunpur, ...	919 14 0	671 1 0	...	...
	Total, ...	11,419 11 0	12,275 5 0	29 6 0	14 1 0
Benares.	Gorakhpur, ...	916 15 0	618 0 0	...	...
	Basti, ...	306 0 0	341 0 0	...	...
	Azimgarh, ...	617 1 0	535 0 0	...	...
	Mirzapur, ...	1,293 11 0	1,382 9 0	41 2 0	...
	Benares, ...	1,455 0 0	1,969 0 0	3 14 0	1 12 0
	Gházipur, ...	1,414 6 0	1,487 10 0	...	...
	Total, ...	6,002 1 0	6,333 3 0	45 0 0	1 12 0
Jhánsi.	Jalaun, ...	562 2 0	507 12 0	...	...
	Jhánsi, ...	598 14 0	667 6 0	...	...
	Lalitpur, ...	193 1 0	229 9 0	...	...
	Total, ...	1,354 1 0	1,404 11 0	...	...
Kumaon.	Kumaon, ...	936 3 0	1,681 12 0	...	...
	Garhwál, ...	60 0 0	60 0 0	...	...
	Total, ...	996 3 0	1,741 12 0	...	...
	Embossing Press Account, ...	...	...	...	...
	GRAND TOTAL, ...	43,822 11 0	46,909 6 0	460 14 0	460 13 0

DIX A.

under the General Stamp Act XVIII. of 1869, in the N.-W. P., for the year 1873-74.

CEIPTS.

4.		5.		6.	
Share Transfer Adhesive.		Bill of exchange or hoondi Stamp Papers.		Blue and Black document Stamps.	
1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
340 12 0	105 12 0	707 3 0	390 3 0	7,501 12 0	6,904 2 0
...	...	364 11 0	384 4 0	21,529 10 0	18,493 10 0
...	...	25 2 0	96 11 0	20,356 2 0	18,397 14 0
200 0 0	327 0 0	1,568 1 0	1,401 7 0	28,080 9 0	33,129 10 0
...	...	1,263 9 0	581 12 0	22,211 2 0	25,872 0 0
...	0 12 0	3,391 7 0	3,359 6 0	38,095 14 0	40,475 5 0
540 12 0	433 8 0	7,320 1 0	6,213 11 0	1,37,775 1 0	1,42,772 9 0
...	...	2,339 3 0	1,118 2 0	24,442 4 0	27,094 8 0
...	...	5,349 3 0	4,840 1 0	29,178 12 0	31,493 4 0
...	...	71 4 0	40 2 0	15,336 6 0	16,741 14 0
46 8 0	...	11,495 11 0	14,498 12 0	32,642 1 0	35,284 11 0
...	...	603 8 0	487 15 0	9,405 0 0	11,684 6 0
...	...	300 0 0	80 4 0	17,426 11 0	16,510 2 0
46 8 0	...	20,158 13 0	21,065 4 0	1,28,431 2 0	1,38,808 13 0
...	...	141 5 0	199 9 0	18,212 9 0	19,004 0 0
...	...	1,997 6 0	1,916 11 0	44,533 14 0	46,237 0 0
...	...	136 2 0	79 8 0	22,017 6 0	23,833 14 0
...	...	2,293 5 0	2,371 3 0	51,901 6 0	49,168 8 0
...	...	1,006 8 0	1,008 5 0	22,899 0 0	22,986 8 0
...	...	5,574 10 0	5,569 4 0	1,59,564 3 0	1,61,229 14 0
...	...	14,194 5 0	12,948 1 0	26,576 8 0	27,360 5 0
...	...	15 15 0	...	7,960 4 0	7,451 2 0
...	...	500 1 0	389 5 0	7,108 9 0	7,357 1 0
16 0 0	237 8 0	3,290 5 0	3,090 7 0	34,559 7 0	28,126 10 0
5 13 0	...	161 3 0	52 2 0	7,199 7 0	6,991 15 0
...	...	279 11 0	311 13 0	17,392 2 0	16,698 9 0
21 13 0	237 8 0	18,441 8 0	16,791 12 0	1,00,796 5 0	93,985 10 0
...	...	228 4 0	195 13 0	32,603 0 0	35,376 12 0
...	...	106 6 0	29 10 0	21,229 14 0	22,850 11 0
...	...	456 11 0	438 12 0	23,025 12 0	22,758 13 0
3 0 0	...	7,738 5 0	5,268 6 0	27,743 4 0	29,146 11 0
...	...	12,981 12 0	11,856 12 0	40,156 8 0	40,489 0 0
...	...	4,459 3 0	4,597 8 0	34,014 12 0	35,857 6 0
3 0 0	...	25,965 9 0	22,386 13 0	1,76,773 2 0	1,86,479 5 0
...	...	725 14 0	385 12 0	10,555 4 0	12,462 10 0
...	...	377 0 0	225 13 0	5,859 5 0	4,933 2 0
...	...	69 2 0	53 15 0	1,248 4 0	1,437 6 0
...	...	1,172 7 0	664 8 0	17,662 13 0	18,833 2 0
...	...	890 0 0	122 7 0	11,285 10 0	10,817 14 0
...	...	...	...	1,782 8 0	1,780 1 0
...	...	890 0 0	122 7 0	13,018 2 0	12,597 15 0
...	...	1,592 2 0	343 15 0	6,462 0 0	4,043 4 0
612 1 0	671 0 0	81,115 2 0	73,157 10 0	7,40,482 12 0	7,58750 8 0

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

RECEIPTS.—

Division.	1. District.	7. Total on account of vend of Stamps. 1872-73. Rs. a. p.	7. 1873-74. Rs. a. p.	8. Stamp duties and penalties realized by Civil Courts under Section XX. 1872-73. Rs. a. p.	8. 1873-74. Rs. a. p.
Meerut.	Dehra Dún, ...	11,662 3 0	10,585 1 0	43 0 0	21 9 0
	Saháranpur, ...	23,264 5 0	20,562 14 0	480 9 0	452 6 0
	Muzaffarnagar, ...	20,940 3 0	19,115 9 0	42 3 0	89 12 0
	Meerut, ...	32,466 15 0	37,496 1 0	206 9 0	215 9 0
	Bulandshahar, ...	23,880 13 0	26,425 11 0	1 2 0	26 13 0
	Aligarh, ...	43,212 5 0	45,710 7 0	296 8 0	290 0 0
	Total, ...	1,55,426 12 0	1,59,897 11 0	1,066 15 0	1,096 1 0
Agra.	Mattra, ...	27,681 7 0	29,182 10 0	69 9 0	19 11 0
	Farrukhabad, ...	35,312 5 0	37,525 3 0	309 14 0	186 15 0
	Mainpuri, ...	16,037 5 0	17,484 5 0	13 2 0	11 11 0
	Agra, ...	48,639 14 0	53,434 4 0	293 5 9	1,429 3 8
	Etawá, ...	10,538 7 0	12,773 9 0	6 8 0	24 12 0
	Etá, ...	18,286 11 0	17,520 6 0	18 9 0	64 11 0
	Total, ...	1,56,496 1 0	1,67,920 5 0	710 15 9	1,736 15 8
Rohilcund.	Bijnsur, ...	18,716 9 0	19,633 13 0	68 2 0	122 12 0
	Moradabad, ...	48,341 4 0	49,677 11 0	495 9 0	478 15 0
	Badáon, ...	22,834 8 0	24,495 6 0	152 7 0	182 15 5
	Bareilly, ...	56,549 11 0	54,389 11 0	174 9 0	54 2 0
	Sháhjahánpur, ...	25,476 8 0	25,477 13 0	282 9 0	85 2 0
	Total, ...	1,71,918 8 0	1,73,874 6 0	1,173 4 0	923 14 5
Allahabad.	Cawnpore, ...	44,072 4 0	44,364 2 0	545 6 0	175 13 0
	Fatehpur, ...	8,388 14 0	7,899 15 0	33 8 0	103 14 0
	Bánda, ...	7,963 7 0	8,205 10 0	206 0 0	82 11 0
	Allahabad, ...	43,848 0 0	37,754 10 0	178 4 0	117 7 0
	Hamírpur, ...	7,844 7 0	7,398 8 0	212 1 0	62 13 0
	Jaunpur, ...	18,591 11 0	17,681 7 0	38 13 0	433 2 0
	Total, ...	1,30,708 11 0	1,23,304 4 0	1,214 0 0	975 12 0
Benares.	Gorakhpur, ...	33,743 3 0	36,190 9 0	476 0 0	223 3 0
	Basti, ...	21,642 4 0	23,221 5 0	18 6 0	...
	Azimgurh, ...	24,099 8 0	23,732 9 0	19 5 0	12 7 0
	Mirzapur, ...	36,825 6 0	35,797 10 0	81 7 0	32 0 0
	Benares, ...	54,597 2 0	54,316 8 0	1,423 11 0	106 8 0
	Ghazipur, ...	37,888 5 0	41,942 8 0	109 7 0	252 2 0
	Total, ...	2,08,795 12 0	2,15,201 1 0	2,128 4 0	626 4 0
Jhansi.	Jalaun, ...	11,843 4 0	13,356 2 0	9 0 0	61 0 0
	Jhansi, ...	6,835 3 0	5,826 5 0	10 8 0	16 8 0
	Lalitpur, ...	1,510 14 0	1,712 14 0	2 8 0	1 4 0
	Total, ...	20,189 5 0	20,902 5 0	22 0 0	78 12 0
Kumaon.	Kumaon, ...	13,061 13 0	12,622 1 0	18 0 0	20 13 0
	Garhwál, ...	1,842 8 0	1,840 1 0	2 8 0	6 4 0
	Total, ...	14,904 5 0	14,462 2 0	20 8 0	27 1 0
	Embossing Press Account, ...	8,054 2 0	4,387 3 0	...	...
	GRAND TOTAL, ...	8,66,493 8 0	8,79,949 5 0	6,335 14 9	5,464 12 1

DIX A—(*continued*).

under the General Stamp Act XVIII. of 1869, *in the N.-W. P., for the year* 1873-74.

(*continued*).

9.		10.		11.		12.	
Stamp duties and penalties realized by Collectors under Sections XXIV. and XX.		Stamp duties, penalties and adjudication fees realized by Collectors under Section XXXIX.		Payments on account of cost of the paper when stamps are renewed under Section XLV.		Miscellaneous Receipts.	
1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.
Rs. a. p.	Rs a p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
0 8 0	23 6 0	945 7 0	818 11 0	3 8 0	9 13 0	8 5 0	0 12 0
...	...	...	...	1 7 9	1 2 6	...	...
1 0 0	72 0 0	19 0 0	...	0 2 5	...	6 4 3	5 8 0
...	...	5 0 0	...	...	...	...	...
3 0 0	83 10 0	...	...	0 5 0	0 5 0	1 8 0	3 2 3
51 14 0	34 0 0	124 14 0	129 2 0	...	...	11 10 6	4 8 0
66 6 0	213 0 0	1,094 5 0	947 13 0	5 7 2	11 4 6	27 11 9	13 14 3
98 10 0	135 6 0	...	...	...	...	9 0 0	0 12 0
...	...	...	...	...	...	18 14 6	5 15 6
243 6 0	200 8 0	...	...	1 9 3	2 4 6	12 3 0	7 13 0
126 0 0	30 10 7	...	44 4 0	5 0 0	1 3 0	25 13 1	45 15 9
...	...	1 0 0	13 4 0	3 6 4	5 13 6	10 5 7	8 6 0
...	...	86 0 0	73 8 0	...	...	...	...
468 0 0	366 8 7	87 0 0	131 6 0	9 15 7	9 5 0	76 4 2	65 14 3
89 8 0	77 2 0	...	11 0 0	...	...	8 0 0	0 8 0
51 15 0	2 8 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
22 7 0	84 0 0	0 8 0	14 8 0	...	...	7 14 7	82 14 9
...	...	42 0 0	27 0 0	2 0 0	...	15 8 0	0 8 0
163 14 0	163 10 0	42 8 0	52 8 0	2 0 0	...	31 6 7	83 14 9
...	...	...	...	40 0 0	0 7 0	5 8 1	1 7 0
32 0 0	20 0 0	...	...	...	...	1 8 0	...
50 4 0	79 12 0	...	5 0 0	...	...	9 13 6	1 1 3
136 15 0	267 10 0	26 0 0	31 7 0	0 15 0	1 15 6	15 9 3	49 9 4
...	48 0 0	...	...	...	...	0 2 0	...
...	...	...	0 8 0	...	...	154 15 8	138 3 0
219 3 0	415 6 0	26 0 0	36 15 0	40 15 0	2 6 6	187 3 6	190 4 7
...	39 7 0	...	...	...	...	20 8 0	12 8 0
30 3 0	69 0 0	5 4 0	...	...	...	...	6 0 11
5 4 0	6 4 0	...	...	1 8 2	...	9 1 0	7 1 0
427 2 0	336 4 0	...	...	...	...	9 10 0	5 12 6
...	...	5 0 0	10 0 0	0 9 0	0 9 0	6 15 0	3 12 0
196 8 0	21 0 0	12 6 0	...	...	...	...	7 4 6
659 1 0	471 15 0	22 10 0	10 0 0	2 1 2	0 9 0	46 2 0	42 6 11
34 8 0	5 8 0	...	...	0 5 10	1 6 8	0 6 0	...
...	16 4 0	...	0 12 0	...	...	1 2 0	15 12 0
...	...	16 0 0	...	...	...	...	...
34 8 0	21 12 0	16 0 0	0 12 0	0 5 10	1 6 8	1 8 0	15 12 0
...	116 8 0	...	2 0 0	1 15 10	...	...	23 2 7
128 2 0	91 14 0	...	...	...	...	...	...
128 2 0	208 6 0	...	2 0 0	1 15 10	...	...	23 2 7
...	...	...	...	...	...	...	...
1,739 2 0	1,860 9 7	1,288 7 0	1,181 0 0	62 12 7	24 15 8	370 4 0	438 5 4

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

Division.	District.	RECEIPTS.—(*concluded.*) 1.	13. Gross Receipts, namely, total of columns 7 to 12, both inclusive.		1. Discount Paid.	
			1872-73.	1873-74.	1872-73.	1873-74.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún, ...		12,662 15 0	11,459 4 0	348 5 0	256 9 0
	Saháranpur, ...		23,746 5 9	21,016 6 6	554 5 0	525 4 0
	Muzaffarnagar, ...		21,008 12 8	19,282 13 0	568 15 0	534 5 0
	Meerut, ...		32,675 8 0	37,713 10 0	841 14 9	835 13 2
	Bulandshahar, ...		23,886 12 0	26 539 9 3	691 2 1	750 9 6
	Aligarh, ...		43,707 3 6	46,168 1 0	1,093 2 6	1,043 1 0
	Total, ...		1,57,687 8 11	1,62,179 11 2	4,097 12 4	3,945 9 8
Agra.	Muttra, ...		27,858 10 0	29,338 7 0	862 11 3	887 11 0
	Farrukhabad, ...		35,640 1 6	37,718 1 6	996 12 0	891 12 11
	Mainpuri, ...		16,307 9 3	17,706 9 6	273 5 0	326 9 0
	Agra, ...		49,090 0 10	54,985 9 0	1,587 0 6	1,632 15 6
	Etawá, ...		10,559 10 11	12,825 12 6	174 3 0	176 5 0
	Etá, ...		18,391 4 0	17,658 9 0	610 15 3	615 11 3
	Total, ...		1,57,848 4 6	1,70,233 0 6	4,504 15 0	4,531 0 8
Rohilcund.	Bijnaur, ...		18,882 3 0	19,845 3 0	238 1 3	199 5 5
	Moradabad, ...		48,889 12 0	50,359 2 0	1,474 5 11	1,462 8 2
	Badáon, ...		22,986 15 0	24,678 5 5	583 10 0	696 11 0
	Bareilly, ...		56,755 1 7	54,625 3 9	1,434 3 2	1,458 13 6
	Sháhjahánpur, ...		25,818 9 0	25,590 7 0	745 8 9	777 13 1
	Total, ...		1,73,331 8 7	1,75,098 5 2	4,475 13 1	4,595 3 2
Allahabad.	Cawnpore, ...		44,662 13 1	44,541 13 0	1,327 15 3	1,210 3 0
	Fatehpur, ...		8,455 14 0	8,023 13 0	153 6 0	158 9 0
	Bánda, ...		8,229 8 6	8,374 2 3	145 4 10	135 12 2
	Allahabad, ...		44,205 11 3	38,222 10 10	1,163 11 3	1,072 2 9
	Hamírpur, ...		8,056 10 0	7,509 5 0	85 8 2	63 12 8
	Jaunpur, ...		18,785 7 8	18,253 4 0	405 5 0	354 8 7
	Total, ...		1,32,396 0 6	1,24,925 0 1	3,281 2 6	3,000 7 2
Benares.	Gorakhpur, ...		34,239 11 0	36,465 11 0	938 10 6	1,007 15 11
	Basti, ...		21,656 1 0	23,296 5 11	706 4 11	870 6 5
	Azimgarh, ...		24,134 10 2	23,758 5 0	461 12 0	368 1 0
	Mirzapur, ...		37,343 9 0	36,171 10 6	1,193 1 6	1,079 14 9
	Benares, ...		56,933 5 0	54,437 5 0	1,727 6 0	1,570 1 9
	Gházipur, ...		38,206 10 0	42,222 14 6	1,070 1 7	1,129 7 9
	Total, ...		2,11,653 14 2	2,16,352 3 11	6,097 4 6	6,025 15 7
Jhánsi.	Jalaun, ...		11,887 7 10	13,424 0 8	265 5 10	259 0 0
	Jhánsi, ...		6,846 13 0	5,875 9 0	90 1 9	15 6 0
	Lalitpur, ...		1,529 6 0	1,721 2 0	41 15 0	43 13 10
	Total, ...		20,263 10 10	21,020 11 8	397 6 7	318 3 10
Kumaon.	Kumaon, ...		13,981 12 10	13,784 8 7	449 3 11	390 6 0
	Garhwál, ...		1,973 2 0	1,938 3 0	74 6 0	71 12 9
	Total, ...		15,954 14 10	14,722 11 7	523 9 11	462 2 9
	Embossing Press Account, ...		8,054 2 0	4,387 3 0	...	...
	GRAND TOTAL, ...		8,76,290 0 4	8,88,918 15 8	23,377 15 11	22,878 10 10

DIX A—(*continued*).

under the General Stamp Act XVIII. of 1869, *in the N.-W. P., for the year* 1873-74.

CHARGES.

2.		3.		4.	
Penalties remitted by Board of Revenue under Section XLII.		Refund of value of unused and damaged stamps returned under Section XLV.		Refund of value of stamps returned on death of vendors or withdrawal or resignation of license.	
1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	568 6 0	276 1 0	...	...
...	...	36 0 0	40 0 0	...	52 6 1
...	...	160 8 0	5 13 0	...	85 2 0
...	...	633 10 9	979 3 10	...	...
...	...	103 7 1	492 4 9	192 1 5	97 0 0
...	...	426 6 0	537 2 6	108 14 6	68 10 6
...	...	1,928 5 10	2,330 9 1	300 15 11	303 2 7
...	...	90 0 0	207 0 0	...	...
...	...	399 0 0	177 13 7	...	...
48 0 0	...	209 0 0	70 0 0	...	...
...	...	1,024 15 8	658 10 4	43 3 9	91 2 11
...	...	187 8 8	623 0 0	15 13 5	...
...	...	222 10 0	29 13 9	...	...
48 0 0	...	2,133 2 4	1,766 5 8	59 1 2	91 2 11
...	...	253 6 1	567 11 0	...	162 9 4
...	...	678 9 10	636 1 3	...	...
...	...	...	393 6 8	...	...
...	...	938 2 7	1,080 11 3	19 14 11	116 1 6
...	...	34 9 6	268 11 3	...	...
...	...	1,904 12 0	2,946 9 5	19 14 11	278 10 10
...	...	943 8 9	861 0 6	...	...
...	...	...	23 3 0	...	...
...	...	56 2 10	...	...	...
...	...	594 6 0	752 11 0	...	...
...	...	15 0 0	202 3 0	...	25 1 1
...	...	291 10 2	470 0 6	...	39 2 9
...	...	1,900 11 9	2,309 2 0	...	64 3 10
...	24 3 0	64 11 8	416 3 4	...	...
...	...	466 11 4	648 14 2	...	...
...	...	43 8 0	...	...	...
...	...	103 12 7	187 15 6	...	...
...	...	356 0 0	1,522 10 0	...	...
5 12 2	...	380 5 4	357 11 4	...	...
5 12 2	24 3 0	1,420 0 11	3,133 6 4	...	...
...	...	10 0 0	45 0 0	...	...
...	...	97 11 6	4 14 0	...	...
...	...	4 14 0	...	...	69 8 6
...	...	112 9 6	49 14 0	...	69 8 6
...	...	1,065 8 2	34 12 0	77 6 0	137 1 7
...	...	...	...	...	...
...	...	1,065 8 2	34 12 0	77 6 0	137 1 7
...	...	...	...	...	...
53 12 2	24 3 0	10,465 2 6	12,570 10 6	457 6 0	943 14 3

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

CHARGES.—

Division.	1. District.	5. Rewards paid to Informers under Section XXXVIII. 1872-73.	5. 1873-74.	6. Establishment. 1872-73.	6. 1873-74.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún, ...	...	38 12 0	180 0 0	180 0 0
	Sahárunpur, ...	...	...	240 0 0	240 0 0
	Muzaffarnagar, ...	...	...	180 0 0	180 0 0
	Meerut, ...	...	...	360 0 0	360 0 0
	Bulandshahar, ...	...	...	165 0 0	180 0 0
	Aligarh, ...	...	...	240 0 0	240 0 0
	Total, ...	...	38 12 0	1,365 0 0	1,380 0 0
Agra.	Muttra, ...	...	...	180 0 0	180 0 0
	Farrukhabad, ...	...	...	360 0 0	360 0 0
	Mainpuri, ...	...	...	240 0 0	240 0 0
	Agra, ...	...	...	240 0 0	240 0 0
	Etawá, ...	...	...	240 0 0	240 0 0
	Etá, ...	...	...	180 0 0	180 0 0
	Total, ...	...	...	1,440 0 0	1,440 0 0
Rohilcund.	Bijnaur, ...	...	...	180 0 0	180 0 0
	Moradabad, ...	...	...	360 0 0	356 2 9
	Badáon, ...	...	...	240 0 0	240 0 0
	Bareilly, ...	...	...	360 0 0	360 0 0
	Sháhjahánpur, ...	...	...	240 0 0	240 0 0
	Total, ...	...	...	1,380 0 0	1,376 2 9
Allahabad.	Cawnpore, ...	...	...	360 0 0	360 0 0
	Fatehpur, ...	...	...	180 0 0	180 0 0
	Bánda, ...	...	...	240 0 0	240 0 0
	Allahabad, ...	...	...	540 0 0	539 0 0
	Hamírpur, ...	...	...	180 0 0	180 0 0
	Jaunpur, ...	...	...	220 0 0	240 0 0
	Total, ...	...	...	1,720 0 0	1,739 0 0
Benares.	Gorakhpur, ...	...	...	240 0 0	240 0 0
	Basti, ...	...	...	185 3 1	180 0 0
	Azimgarh, ...	...	...	240 0 0	240 0 0
	Mirzapur, ...	...	...	240 0 0	257 0 0
	Benares, ...	...	...	360 0 0	360 0 0
	Gházipur, ...	...	...	360 0 0	360 0 0
	Total, ...	...	...	1,625 3 1	1,637 0 0
Jhánsi.	Jalaun, ...	...	...	180 0 0	180 0 0
	Jhánsi, ...	...	...	180 0 0	180 0 0
	Lalitpur, ...	...	...	180 0 0	180 0 0
	Total, ...	...	...	540 0 0	540 0 0
Kumaon.	Kumaon, ...	...	...	180 0 0	180 0 0
	Garhwál, ...	...	...	180 0 0	180 0 0
	Total, ...	...	...	360 0 0	360 0 0
	Embossing Press Account, ...	...	...	95 0 0	96 0 0
	GRAND TOTAL, ...	...	38 12 0	8,526 3 1	8,568 2 9

MEMO. A.

Gross Receipts for 1873-74,	8,88,918 15 8	Gross Receipts for 1872-74, ...	
Ditto for 1872-73,	8,76,290 0 4	Total Disbursements, 1873-74, ...	
Increase,	12,628 15 4	Amount entered in column 8 of Charges,	47,893 10 3
		Commissioner of Stamp's salary, ...	14,972 9 3
		Establishment, Contingencies and Travelling Allowances, &c, ...	3,661 7 6
		Total, ...	66,527 11 0

MEMO

STAMP OFFICE N.-W. P.,
Allahabad, the 31st July, 1874.

DIX A—(*concluded*).

under the General Stamp Act XVIII. of 1869 *in the N.-W. P. for the year* 1873-74.

—(*concluded*).

7. Contingencies,		8. Gross Charges namely total of columns 1 to 7 both inclusive,		9. Net Receipts,	
1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
6 9 3	94 12 0	1,103 4 3	846 2 0	11,559 10 9	10,613 2 0
10 12 0	56 4 0	841 1 0	913 14 1	22,905 4 9	20,102 8 5
33 14 0	83 4 0	243 5 0	888 8 0	20,065 7 8	18,394 5 0
69 1 6	183 11 0	1,904 11 0	2,358 12 0	30,770 13 0	35,354 14 0
27 2 6	39 13 6	1,178 13 1	1,559 11 9	22,707 14 11	24,979 13 6
231 11 0	149 15 6	2,100 2 0	2,038 13 6	41,607 1 6	44,129 3 6
379 2 3	607 12 0	8,071 4 4	8,605 13 4	1,49,616 4 7	1,53,573 14 5
54 13 0	79 6 0	1,187 8 3	1,354 1 0	26,671 1 9	27,934 6 0
35 8 0	19 9 6	1,791 4 0	1,449 4 0	33,849 13 6	36,268 13 6
44 5 9	117 0 6	766 10 9	753 9 6	15,540 14 6	16,953 0 0
120 0 0	330 12 6	3,063 3 11	2,953 9 3	46,026 12 11	52,031 15 9
59 14 0	46 3 0	677 7 1	1,085 8 0	9,882 3 10	11,740 4 6
...	108 4 9	1,013 9 3	933 13 9	17,377 10 9	16,724 11 3
314 3 9	701 4 3	8,499 11 3	8,529 13 6	1,49,348 9 3	1,61,703 3 0
...	77 12 0	671 7 4	1,187 5 9	18,210 11 8	18,657 13 3
1 0 0	19 12 0	2,513 15 9	2,474 8 2	46,374 12 3	47,884 9 10
68 15 8	20 4 0	887 9 3	1,350 5 6	22,099 5 9	23,327 15 9
87 12 9	220 4 6	2,840 1 5	3,235 14 9	53,915 0 2	51,389 5 0
25 12 0	12 15 0	1,045 14 3	1,299 7 4	24,772 10 9	24,290 15 3
178 8 0	350 15 6	7,959 0 0	9,547 9 3	1,65,372 8 7	1,65,550 11 5
...	192 4 3	2,661 3 0	2,623 7 9	42,081 5 1	41,918 5 8
6 13 0	51 2 9	340 3 0	412 14 9	8,115 11 0	7,610 14 3
28 2 0	71 3 0	469 9 3	446 15 2	7,759 14 10	7,927 3 1
...	75 15 5	2,298 1 3	2,440 4 2	41,907 10 0	35.782 6 8
24 3 0	70 4 0	304 11 2	546 4 9	7,751 14 10	6,963 0 3
...	24 12 0	916 15 2	1,128 7 10	17,868 8 6	17,124 12 2
59 2 0	485 9 5	6,961 0 3	7,598 6 5	1,25,435 0 3	1,17,326 9 8
5 4 0	48 15 6	1,248 10 2	1,737 5 9	32,991 0 10	34,723 5 3
...	53 12 0	1,358 3 4	1,753 0 7	20,837 13 8	21,543 5 4
...	54 9 6	750 4 0	662 10 6	23,384 6 2	23,095 10 6
68 5 9	83 2 3	1,695 3 10	1,608 0 6	35,738 5 2	34,563 10 0
144 11 9	86 9 0	2,588 1 9	3,539 4 9	53,445 3 3	50,898 0 3
138 7 3	41 10 9	1,954 10 4	1,888 13 10	36,251 15 8	40,334 0 8
356 12 9	368 11 0	9,505 1 5	11,189 3 11	2,02,148 12 9	2,05,163 0 0
5 3 0	2 13 3	460 3 10	486 13 8	11.426 15 0	12,937 3 5
149 8 6	62 3 0	517 5 9	263 7 0	6,329 7 3	5,618 2 6
21 4 0	29 0 0	248 1 0	322 6 4	1,281 5 0	1,398 11 8
175 15 6	94 0 3	1,225 15 7	1,071 10 7	19,037 11 3	19,949 1 1
160 3 9	261 0 6	1,932 5 10	1,003 4 1	11,149 7 0	11,781 4 6
...	...	254 6 0	251 12 9	1,718 12 0	1,686 6 3
160 3 9	261 0 6	2,186 11 10	1,255 0 10	12,868 3 0	13,467 10 9
...	...	96 0 0	96 0 0	7,958 2 0	4,291 3 0
1,624 5 0	2,869 4 11	44,504 12 8	47,893 10 3	8,31,785 3 8	8,41,025 5 5

B.

8,88.918 15 8	
66,527 11 0	
8,22.391 4 8	Net Receipts for 1873-74.
8,15,797 2 9	Ditto ditto 1872-73.
6,594 1 11	Increase.

MEMO. C.

Budget Estimate for 1873-74,	...	9,43,000 0 0
Actuals for 1873-74,	...	8,88,918 15 8
Decrease,	...	55,081 0 4

E. MACNAGHTEN,
Commissioner of Stamps, N.-W. P.

APPEN

Detailed Statement showing the Receipts and Charges of Stamp Duties levied

1.		2.		3.	
Division.	District.	Court Fees Act Stamps.		Payment for value of papers under the 11th Rule under Section 27 of the Court Fees Act.	
		1872-73.	1873-74.	1872-73.	1873-74.
		Rs. a. p.	Rs. a. p.		Rs. a. p.
Meerut.	Dehra Dún, ...	13,276 0 0	19,245 9 0	...	...
	Saháranpur, ...	75,815 15 0	80,096 6 0	...	...
	Muzaffarnagar, ...	51,599 0 0	56,464 7 0	...	...
	Meerut, ...	1,19,289 7 0	1,36,934 10 0	...	...
	Bulandshahar, ...	46,256 11 0	55,482 14 0	...	...
	Aligarh, ...	1,33,426 0 0	1,58,281 5 0	...	...
	Total, ...	4,39,663 1 0	5,06,505 3 0	...	...
Agra.	Muttra, ...	56,541 14 0	74,022 8 0	...	...
	Farrukhabad, ...	95,796 15 0	1,23,545 10 0	...	...
	Mainpuri, ...	85,758 13 0	90,835 6 0	...	0 2 0
	Agra, ...	1,27,755 11 0	1,23,709 8 0	...	0 1 0
	Etáwa, ...	33,726 12 0	45,734 0 0	...	...
	Etá, ...	61,313 6 0	90,808 2 0	...	...
	Total, ...	4,60,894 7 0	5,48,655 2 0	...	0 3 0
Rohilkhand.	Bijnaur, ...	39,448 10 0	46,602 5 0	...	...
	Moradabad, ...	1,12,287 4 0	1,49,186 1 0	...	...
	Badáon, ...	74,885 4 0	92,896 12 0	...	0 1 0
	Bareilly, ...	1,51,656 2 0	1,72,284 12 0	...	...
	Sháhjahánpur, ...	73,865 8 0	90,210 9 0	...	...
	Total, ...	4,52,142 7 0	5,51,180 7 0	...	0 1 0
Allahabad.	Cawnpore, ...	1,13,450 10 0	1,19,001 15 0	...	...
	Fatehpur, ...	18,964 5 0	27,164 1 0	...	...
	Bánda, ...	34,192 1 0	33,217 9 0	...	...
	Allahabad, ...	2,32,436 14 0	2,35,518 1 0	...	0 3 0
	Hamírpur, ...	17,148 12 0	16,469 8 0	...	...
	Juánpur, ...	46,284 14 0	55,242 8 0	...	...
	Total, ...	4,62,477 8 0	4,86,613 10 0	...	0 3 0
Benares.	Gorakhpur, ...	1,12,394 7 0	1,34,291 15 0	...	0 1 0
	Basti, ...	29,008 15 0	38,351 0 0	...	0 8 0
	Azimgarh, ...	87,381 13 0	1,02,966 11 0	...	...
	Mirzápur, ...	7,24,414 7 0	77,700 15 0	...	...
	Benares, ...	83,184 9 0	1,00,048 12 0	...	0 7 0
	Gházípur, ...	1,33,326 8 0	1,46,562 7 0	...	0 3 0
	Total, ...	5,17,710 11 0	5,99,921 12 0	...	1 3 0
Jhánsi.	Jálaun, ...	25,331 13 10	27,769 7 0	...	...
	Jhánsi, ...	19,026 8 0	19,426 8 0	...	...
	Lalitpur, ...	4,636 5 0	5,882 8 0	...	...
	Total, ...	48,894 10 10	53,078 7 0	...	...
Kamáun.	Kamáún, ...	28,487 8 0	37,593 11 0	...	...
	Garhwál, ...	7,288 9 0	11,737 5 0	...	...
	Total, ...	35,776 1 0	49,331 0 0	...	...
	GRAND TOTAL, ...	24,17,558 13 10	27,95,285 9 0	...	1 10 0

DIX B.

under the Court Fees' Act in the North-Western Provinces for the year 1873-74.

4.		5.		6.	
Total Receipts.		Total Discount Paid.		Refunds of Fees under Section XIII.	
1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
13,276 0 0	19,245 9 0	23 8 0	...	...	137 0 0
75,815 15 0	80,096 6 0	676 8 0	...	468 6 0	542 6 0
51,599 0 0	56,464 7 0	715 0 0	...	3 10 0	27 0 0
1,19,289 7 0	1,36,934 10 0	1,048 6 3	...	514 14 9	634 2 1
46,256 11 0	55,482 14 0	553 15 8	...	5 0 0	...
1,33,426 0 0	1,58,281 5 0	1,322 0 0	...	3,495 14 0	642 0 0
4,39,663 1 0	5,06,505 3 0	4,339 5 11	...	4,487 12 9	1,982 8 1
56,541 14 0	74,022 8 0	795 8 0	...	...	...
95,796 15 0	1,23,545 10 0	1,254 6 9	...	290 12 0	491 6 0
85,758 13 0	90,835 8 0	892 0 0	...	1,209 12 0	1,584 8 0
1,27,756 11 0	1,23,709 9 0	1,082 2 0	...	1,121 0 0	799 12 0
33,726 12 0	45,734 0 0	393 0 0	...	...	...
61,313 6 0	90,808 2 0	830 10 0	...	...	...
4,60,894 7 0	5,48,655 5 0	5,247 10 9	...	2,621 8 0	2,875 10 0
39,448 10 0	46,602 5 0	555 14 8	...	...	266 6 0
1,12,287 4 0	1,49,186 1 0	1,290 8 0	...	808 14 0	1,114 5 0
74,885 4 0	92,896 13 0	990 14 0	...	...	15 0 0
1,51,656 2 0	172,284 12 0	1,527 0 0	...	1,317 0 0	1,312 4 0
73,865 3 0	90,210 9 0	831 6 7	...	324 0 0	314 2 0
4,52,142 7 0	5,51,180 8 0	5,195 11 3	...	2,449 14 0	3,022 1 0
1,13,450 10 0	1,19,001 15 0	1,016 10 9	...	...	519 0 0
18,964 5 0	27,164 1 0	272 9 8	...	7 8 0	108 12 0
34,192 1 0	33,217 9 0	295 9 1	...	105 4 0	371 2 0
2,32,436 14 0	2,35,518 4 0	1,345 0 11	...	5,119 14 0	6,736 6 0
17,148 12 0	16,469 8 0	164 3 1	...	...	...
46,284 14 0	55,242 8 0	503 0 0	...	124 8 0	52 10 0
4,62,477 8 0	4,86,613 13 0	3,597 1 6	...	5,357 2 0	7,787 14 0
1,12,394 7 0	1,34,292 0 0	1,036 3 1	...	450 8 0	478 6 0
29,008 15 0	38,351 8 0	362 4 1	...	60 7 0	20 4 0
87,381 13 0	1,02,966 11 0	773 0 0	...	492 8 0	591 8 0
72,414 7 0	77,700 15 0	695 8 6	...	251 2 0	403 15 0
83,184 9 0	1,00,049 3 0	706 0 0	...	326 6 0	203 6 0
1,33,326 8 0	1,46,562 10 0	1,410 9 7	...	1,397 6 0	1,064 6 0
5,17,710 11 0	5,99,922 15 0	4,983 9 3	...	2,978 5 0	2,761 13 0
25,231 13 10	27,769 7 0	232 0 0	...	82 0 0	30 12 0
19,026 8 0	19,426 8 0	119 4 1	...	86 14 0	184 4 0
4,636 5 0	5,882 8 0	45 3 0	...	4 2 0	1 8 0
48,894 10 10	53,078 7 0	396 7 1	...	173 0 0	216 8 0
28,487 8 0	37,593 11 0	374 4 11	...	...	87 8 0
7,288 9 0	11,737 5 0	117 0 0	...	...	7 14 0
35,776 1 0	49,331 0 0	491 4 11	...	...	95 6 0
24,17,558 13 10	27,95,287 3 0	24,251 2 8	...	18,067 9 9	18,741 12 1

APPEN

Detailed Statement showing the Receipts and Charges of Stamp Duties levied

1.		7.		8.		9.	
Division.	District.	Refunds of Fees under Section XIV.		Refunds of Fees under Section XV.		Refunds of value of damaged or spoilt Stamps.	
		1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún, ...	...	...	...	25 7 0	75 0 0	...
	Saháranpur, ...	...	18 12 0	...	...	...	...
	Muzaffarnagar, ...	...	...	2 0 0	...	...	...
	Meerut, ...	...	56 4 0	...	11 9 0	35 15 0	...
	Bulandshahar, ...	...	...	...	...	...	...
	Aligarh, ...	...	...	...	...	...	...
	Total, ...	...	75 0 0	2 0 0	37 0 0	110 15 0	...
Agra.	Muttra, ...	...	...	...	...	...	...
	Farrukhabad, ...	...	...	...	...	...	...
	Mainpuri, ...	...	...	...	147 0 0	...	...
	Agra, ...	56 8 0	...	...	85 0 0	180 0 0	...
	Etáwa, ...	...	...	10 8 0	75 0 0	...	...
	Etá, ...	...	...	...	...	...	...
	Total, ...	56 8 0	...	10 8 0	307 0 0	180 0 0	...
Rohilkhand.	Bijnaur, ...	...	...	22 8 0	...	...	...
	Moradabad, ...	199 2 0	...	...	...	205 1 2	...
	Badáon, ...	...	24 11 0	25 0 0	...	...	...
	Bareilly, ...	87 12 0	123 8 0	...	...	...	...
	Shahjahánpur, ...	...	...	...	...	...	...
	Total, ...	286 14 0	148 3 0	47 8 0	...	205 1 2	...
Allahabad.	Cawnpore, ...	131 0 0	366 12 0	...	...	125 0 0	...
	Fatehpur, ...	...	...	...	...	...	—
	Bánda, ...	...	...	...	...	100 0 0	...
	Allahabad, ...	...	...	...	...	...	14 0 0
	Hamírpur, ...	...	...	...	...	...	...
	Juánpur, ...	3 8 0	9 6 0	...	...	0 8 0	...
	Total, ...	134 8 0	376 2 0	...	...	225 8 0	14 0 0
Bénares.	Gorakhpur, ...	92 14 0	289 12 0	218 0 0	...	7 11 2	...
	Basti, ...	...	...	6 0 0	41 11 0	179 14 0	...
	Azimgarh, ...	...	...	...	...	...	...
	Mirzápur, ...	...	...	4 12 0	...	59 12 0	...
	Benares, ...	67 0 0	...	...	...	...	...
	Gházípur, ...	...	...	...	...	...	...
	Total, ...	159 14 0	289 12 0	228 12 0	41 11 0	247 5 2	...
Jhánsi.	Jálaun, ...	0 8 0	...	...	...	5 0 0	...
	Jhánsi, ...	201 10 0	44 8 0	98 12 0	...	5 2 0	...
	Lalitpur, ...	...	...	...	...	...	...
	Total, ...	202 2 0	44 8 0	98 12 0	...	10 2 0	...
Kamáún.	Kamáún, ...	...	...	...	...	90 0 0	...
	Garhwál, ...	...	...	...	...	...	...
	Total, ...	...	...	...	...	90 0 0	...
	GRAND TOTAL, ...	839 14 0	933 9 0	387 8 0	385 11 0	1,068 15 4	14 0 0

MEMO. A.

Gross Receipts for 1873-74,		27,95,287 3 0
Ditto	for 1872-73,	24,17,558 13 10
	Increase,	3,77,728 5 2

MEMO. B.

Gross Receipts for 1873-74, ...	27,95,287 3 0
Total Disbursements, 1873-74, ...	20,481 12 1
	27,74,805 6 11
	23,72,588 10 0
	4,02,216 12 11

STAMP OFFICE N.-W. P.

Allahabad, the 31st July, 1874.

DIX B—(*concluded*).

under the Court Fees' Act in the North-Western Provinces for the year 1873-74.

10.		11.		12.	
Refunds of value of Stamps returned by vendors on their death, or withdrawal or resignation of License.		Gross Charges.		Net Receipts.	
1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74,
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	98 8 0	162 7 0	13,177 8 0	19,083 2 0
...	...	1,144 14 0	561 2 0	74,671 1 0	79,535 4 0
...	...	720 10 0	27 0 0	50,878 6 0	56,437 7 0
...	...	1,599 4 0	701 15 1	1,17,690 3 0	1,36,222 10 11
75 8 4	...	634 8 0	...	45,622 3 0	55,482 14 0
240 0 9	71 8 9	5,057 14 9	713 8 9	1,28,368 1 3	1,57,567 12 3
315 9 1	71 8 9	9,255 10 9	2,166 0 10	4,30,407 6 3	5,04,339 2 2
...	...	795 8 0	...	55,746 6 0	74,022 8 0
...	...	1,545 2 9	491 6 0	94,251 12 0	1,23,054 4 0
...	...	2,101 12 0	1,731 8 0	83,657 1 0	89,104 0 0
...	...	2,439 10 0	884 12 0	1,25,317 1 0	1,22,824 13 0
...	...	403 8 0	75 0 0	33,323 4 0	45,659 0 0
...	...	830 10 0	...	60,482 12 0	90,808 2 0
...	...	8,116 2 9	3,182 10 0	4,52,778 4 3	5,45,472 11 0
...	...	578 6 8	266 6 0	38,870 3 4	46,335 15 0
...	...	2,503 9 2	1,114 5 0	1,09,783 10 10	1,48,071 12 0
...	...	1,015 14 0	39 11 0	73,869 6 0	92,857 2 0
...	...	2,931 12 0	1,435 12 0	1,48,724 6 0	1,70,849 0 0
...	...	1,155 6 7	314 2 0	72,709 12 5	89,896 7 0
...	...	8,185 0 5	3,170 4 0	4,43,957 6 7	5,48,010 4 0
...	...	1,272 10 9	885 12 0	1,12,177 15 3	1,18,116 3 0
...	...	280 1 8	108 12 0	18,684 3 4	27,055 5 0
...	...	500 13 1	371 2 0	33,691 3 11	32,846 7 0
...	...	6,464 14 11	6,750 6 0	2,25,971 15 1	2,28,767 14 0
...	...	164 3 1	...	16,984 8 11	16,469 8 0
...	...	631 8 0	62 0 0	45,653 6 0	55,180 8
...	...	9,314 3 6	8,178 0 0	4,53,163 4 6	4,78,435 13 0
...	...	1,805 4 3	768 2 0	1,10,589 2 9	1,33,523 14 0
...	...	608 9 1	61 15 0	28,400 5 11	38,289 9 0
...	...	1,265 8 0	591 8 0	86,116 5 0	1,02,375 3 0
...	...	1,011 2 6	403 15 0	71,403 4 6	77,297 0 0
...	...	1,099 6 0	203 6 0	82,085 3 0	99,845 13 0
...	...	2,807 15 7	1,064 6 0	1,30,518 8 5	1,45,498 4 0
...	...	8,597 13 5	3,093 4 0	5,09,112 13 7	5,96,829 11 0
...	...	319 8 0	30 12 0	24,912 5 10	27,738 11 0
...	...	511 10 1	228 12 0	18,514 13 11	19,197 12 0
...	...	49 5 0	1 8 0	4,587 0 0	5,881 0 0
...	...	880 7 1	261 0 0	48,014 3 9	52,817 7 0
39 9 0	335 3 3	503 13 11	422 11 3	27,983 10 1	37,170 15 9
...	...	117 0 0	7 14 0	7,171 9 0	11,729 7 0
39 9 0	335 3 3	620 13 11	430 9 3	35,155 3 1	48,900 6 9
355 2 1	406 12 0	44,970 3 10	20,481 12 1	23,72,588 10 0	27,74,805 6 11

MEMO. C.

Budget Estimate for 1873-74,	...	23,57,000 0 0
Actuals for 1873-74, ...	...	27,95,287 3 0
Increase,	...	4,38,287 3 0

Net Receipt for 1873-74.

Ditto for 1872-73.

Increase.

E. MACNAGHTEN,

Commissioner of Stamps, N.-W. Provinces.

APPEN

Detailed Statement showing Discount allowed on sale of Non-Judicial Stamps under the

Division.	District.	Total value of Stamps sold to			
		Purchasers of bill and one anna adhesive Stamps.		Licensed vendors.	
		1872-73.	1873-74.	1872-73.	1873-74.
		Rs. a. p.	Rs. a. p.	Rs. a. a.	Rs. a. a.
Meerut.	Dehra Dún, ...	4,054 7 0	3,469 8 0	2,675 0 0	950 0 0
	Saháranpur, ...	1,733 15 0	2,069 4 0	14,900 0 0	13,225 0 0
	Muzaffarnagar, ...	539 10 0	715 2 0	15,400 0 0	13,100 0 0
	Meerut, ...	4,163 14 0	4,041 7 0	19,625 0 0	19,650 0 0
	Bulandshahar, ...	1,669 11 0	1,053 11 0	18,969 6 0	20,893 14 0
	Aligarh, ...	5,116 7 0	5,234 6 0	25,800 0 0	28,700 0 0
	Total, ...	17,278 0 0	16,583 6 0	96,669 6 0	91,518 14 0
Agra.	Muttra, ...	3,239 3 0	2,088 2 0	21,350 0 0	23,872 12 0
	Farrukhabad, ...	6,133 9 0	4,945 10 0	22,333 1 0	30,284 0 0
	Mainpuri, ...	553 0 0	585 0 0	7,825 0 0	9,450 0 0
	Agra. ...	12,440 10 0	17,747 12 0	27,864 7 0	27,308 3 0
	Etáwá, ...	1,132 7 0	1,089 3 0	3,700 0 0	3,850 0 0
	Etá, ...	860 0 0	1,010 4 0	17,511 11 0	17,016 2 0
	Total, ...	24,358 13 0	27,465 15 0	1,00,584 3 0	1,11,781 1 0
Rohilkhand.	Bijnaur, ...	488 0 0	629 13 0	6,560 8 0	6,519 13 0
	Moradabad, ...	3,807 6 0	3,650 11 0	38,325 0 0	38,390 0 0
	Badáon, ...	817 2 0	661 8 0	16,450 0 0	19,825 0 0
	Bareilly, ...	4,648 5 0	5,221 3 0	49,968 8 0	48,866 0 0
	Sháhjahánpur, ...	2,577 8 0	2,490 13 0	18,350 0 0	19,304 8 0
	Total, ...	12,338 5 0	12,654 0 0	1,29,654 0 0	1,32,905 5 0
Allahabad.	Cawnpore, ...	17,495 12 0	17,003 13 0	14,145 0 0	12,534 6 0
	Fatehpur, ...	378 0 0	401 0 0	4,325 0 0	4,450 0 0
	Banda, ...	766 13 0	681 5 0	3,322 8 0	3,125 0 0
	Allahabad, ...	9,288 9 0	9,627 15 0	21,391 12 0	18,268 12 0
	Hamírpur, ...	470 0 0	285 0 0	1,777 8 0	1,749 10 0
	Juánpur, ...	1,099 8 0	982 12 0	10,843 5 0	10,100 4 0
	Total, ...	29,498 10 0	28,981 13 0	55,805 1 0	50,228 0 0
Benares.	Gorakhpur, ...	1,021 4 0	738 10 0	29,213 0 0	32,480 12 0
	Basti, ...	409 4 0	359 2 0	19,572 12 0	21,125 8 0
	Azimgarh, ...	974 5 0	825 0 0	13,400 0 0	10,550 0 0
	Mirzápur, ...	9,047 14 0	6,650 15 0	21,080 12 0	23 577 10 0
	Benares, ...	14,440 10 0	13,827 8 0	30,175 0 0	31,676 0 0
	Gházipur, ...	5,873 9 0	6,085 2 0	25,724 8 0	27,448 8 0
	Total, ...	31,766 9 0	28,486 5 0	1,39,166 0 0	1,46,858 6 0
Jálaun.	Jálaun, ...	1,288 0 0	893 8 0	6,200 0 0	6,800 0 0
	Jhánsi, ...	...	686 14 0	2,839 0 0	535 5 0
	Lalitpur, ...	262 10 0	278 1 0	900 0 0	900 0 0
	Total, ...	1,550 10 0	1,858 7 0	9,939 0 0	8,235 5 0
Kumáún.	Kamáún, ...	1,825 6 0	1,804 3 0	9,947 5 0	9,374 12 0
	Garhwál, ...	60 0 0	60 0 0	1,812 8 0	1,786 13 0
	Total, ...	1,885 6 0	1,864 3 0	11,759 13 0	11,161 9 0
	Grand Total, ...	1,18,676 5 0	1,17,894 1 0	5,43,577 7 0	5,52,688 8 0

DIX C.

General Stamp Act in the North-Western Provinces during the year 1873-74.

Total.		Details of Discount			
		On sale of Share Transfer—Adhesive			
		Purchasers.		Licensed Vendors.	
1872-73.	1873-74.	1873-74.	1873-74.	1872-73.	1873-74.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
6,729 7 0	4,419 8 0	7 10 0	1 0 0	...	...
16,633 15 0	15,294 4 0	...	...	...	...
15,939 10 0	13,815 2 0	...	...	...	...
23,788 14 0	23,691 7 0	...	...	...	...
19,939 1 0	21,947 9 0	...	...	...	...
30,916 7 0	28,934 6 0	...	...	...	...
1,13,947 6 0	1,08,102 4 0	7 10 0	1 0 0	...	...
24,589 3 0	25,960 14 0	...	...	...	...
28,466 10 0	35,229 10 0	...	...	...	...
8,378 0 0	10,035 0 0	...	...	...	...
40,305 1 0	45,055 15 0	...	...	...	...
4,832 7 0	4,939 3 0	...	...	...	...
18,371 11 0	18,026 6 0	...	...	...	...
1,24,943 0 0	1,39,247 0 0	...	...	...	...
7,048 8 0	7,149 10 0	...	...	...	...
42,132 6 0	42,040 11 0	...	...	...	...
17,267 2 0	20,486 8 0	...	...	...	...
54,616 13 0	54,087 3 0	...	...	...	...
20,927 8 0	21,795 5 0	...	...	...	...
1,41,992 5 0	1,45,559 5 0	...	...	...	...
31,640 12 0	29,538 3 0	...	...	...	...
4,703 0 0	4,851 0 0	...	...	...	...
4,089 5 0	3,806 5 0	...	...	...	...
30,680 5 0	27,896 11 0	...	...	...	...
2,247 8 0	2,034 10 0	...	...	...	...
11,942 13 0	11,083 0 0	...	...	...	...
85,303 11 0	79,209 13 0	...	...	...	...
30,234 4 0	33,219 6 0	...	...	...	...
19,982 0 0	21,484 10 0	...	...	...	...
14,374 0 0	11,375 0 0	...	4 11 0	...	...
30,128 10 0	30,228 9 0	...	...	...	...
44,615 10 0	45,503 8 0	...	...	...	...
31,598 1 0	33,530 10 0	...	...	...	...
1,70,932 9 0	1,75,344 11 0	...	4 11 0	...	...
7,488 0 0	7,693 8 0	...	...	...	...
2,839 0 0	1,222 3 0	...	...	...	...
1,162 10 0	1,178 1 0	...	...	...	...
11,489 10 0	10,093 12 0	...	...	...	...
11,772 11 0	11,178 15 0	...	...	...	...
1,872 8 0	1,846 13 0	...	...	...	...
13,645 3 0	13,025 12 0	...	...	...	...
6,62,253 12 0	6,70,582 9 0	7 10 0	5 11 0	...	...

APPEN

Detailed Statement showing Discount allowed on sale of Non-Judicial Stamps under the

Division.	District.		Details of On sale of Foreign Bill Adhesive. Purchasers. 1872-73.	Purchasers. 1873-74.	Licensed Vendors. 1872-73.	Licensed Vendors. 1873-74.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún,	...	3 2 0	1 0 0	...	...
	Saháranpur,	...	...	...	...	...
	Muzaffarnagar,	...	...	...	...	...
	Meerut,	...	...	...	...	...
	Bulandshahar,	...	...	...	...	...
	Aligarh,	...	...	...	...	...
	Total,	...	3 2 0	1 0 0	...	...
Agra.	Muttra,	...	...	...	...	...
	Farukhabad,	...	1 2 0	...	...	...
	Mainpuri,	...	...	...	...	...
	Agra,	...	...	...	...	...
	Etáwa,	...	...	...	...	...
	Etá,	...	...	...	...	...
	Total,	...	1 2 0	...	...	...
Rohilkhand.	Bijnaur,	...	...	...	...	...
	Moradabad,	...	...	...	...	...
	Badáon,	...	...	...	...	...
	Bareilly,	...	...	...	...	...
	Sháhjahánpur,	...	1 10 0	2 3 0	...	...
	Total,	...	1 10 0	2 3 0	...	...
Allahabad.	Cawnpore,	...	...	...	...	...
	Fatehpur,	...	...	...	...	...
	Bandá,	...	...	...	...	...
	Allahabad,	...	...	...	...	...
	Hamirpur,	...	...	...	...	...
	Juánpur,	...	...	...	...	...
	Total,	...	...	...	...	...
Benares.	Gorakhpur,	...	...	...	...	...
	Basti,	...	...	...	...	...
	Azimgarh,	...	...	...	...	...
	Mirzapur,	...	...	...	...	...
	Benares,	...	...	...	...	...
	Gházipur,	...	...	...	...	...
	Total,	...	...	...	...	...
Jhánsi.	Jálaun,	...	...	...	...	...
	Jhánsi,	...	...	...	...	...
	Lalitpur,	...	...	...	...	...
	Total,	...	...	...	...	...
Kamáún.	Kamáún,	...	...	...	...	...
	Garhwál,	...	...	...	...	...
	Total,	...	...	...	...	...
	Grand Total,	...	5 14 0	3 3 0	...	...

DIX C—(*continued.*)

General Stamp Act in the North-Western Provinces during the year 1873-74.

DISCOUNT—(*continued.*)

On Sale of one anna Adhsive.				*On Sale of Bill of Exchange or Hundi.*	
Purchasers.		Licensed Vendors.		Purchasers.	
1872-73.	1873-74.	1872-73.	1873-74.	1872-73.	1873-74.
Rs. a. p.	Rs. a. p.	Rs. a p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
190 14 0	195 12 0	...	...	22 15 0	11 0 0
85 5 0	105 5 0	...	...	22 0 0	23 3 0
30 5 0	38 8 0	...	...	0 10 0	4 13 0
162 3 9	163 2 0	...	...	86 7 0	74 11 2
25 1 6	28 7 0	...	...	57 5 2	24 4 5
107 13 0	117 3 0	...	...	167 5 6	168 14 0
601 10 3	6,488 5 0	...	...	356 10 8	306 13 7
56 4 0	60 10 0	...	...	110 15 3	52 1 0
46 0 0	6 9 0	...	...	236 4 0	222 10 5
30 14 0	32 10 0	...	...	3 11 0	3 15 0
59 11 0	203 1 0	...	...	491 9 0	610 10 7
29 12 0	32 13 0	...	...	32 7 0	24 0 0
35 0 0	58 2 0	...	...	15 9 9	4 5 0
257 9 0	393 13 0	...	...	890 8 0	917 10 0
22 10 4	15 6 8	...	...	7 8 2	6 2 9
113 2 0	107 5 0	...	...	121 11 11	114 0 5
40 10 0	36 4 0	...	...	8 8 0	4 11 0
146 13 0	176 14 0	...	...	118 14 2	125 7 6
94 11 0	90 8 0	...	...	61 11 9	61 2 1
417 14 4	426 5 8	...	...	318 6 0	311 7 9
193 10 0	238 6 0	...	...	642 2 6	595 12 0
22 12 6	25 1 0	...	...	0 13 6	...
16 14 9	18 4 0	...	...	28 11 4	23 12 2
373 1 0	393 7 0	...	...	139 6 9	131 1 9
24 5 0	11 9 0	...	8 2 0	8 10 0	3 2 0
53 0 0	38 3 0	...	...	8 5 0	16 8 7
683 11 3	724 14 0	...	3 2 0	828 1 1	770 4 6
60 6 0	40 3 0	...	...	2 14 6	...
19 1 0	25 2 11	...	...	5 12 4	3 3 8
32 7 0	21 4 0	...	...	27 5 0	25 10 0
76 6 0	83 4 0	...	...	324 12 0	220 12 9
72 8 0	123 1 0	...	...	574 2 0	496 12 9
87 2 0	86 11 0	...	...	211 4 1	219 10 0
347 14 0	379 9 11	...	...	1,146 1 11	966 1 2
35 2 0	31 11 9	...	...	44 3 10	23 4 3
...	...	31 3 0	...	...	3 12 0
11 5 0	13 10 10	...	...	3 10 0	3 3 0
46 7 0	45 6 7	31 3 0	...	47 13 10	30 3 3
55 15 3	97 6 0	...	...	50 5 6	...
3 12 0	3 12 0	...	...	...	...
59 11 3	101 2 0	...	...	50 5 6	...
2,414 13 1	2,719 8 2	31 3 0	3 2 0	3,637 15 0	3,302 8 3

APPEN

Detailed Statement showing Discount allowed on sale of Non-Judicial Stamps under the

Division.	District.			Details of			
				On Sale of Bill of Exchange or Hundi.		*On Sale of Blue and Black*	
				Lincensed Vendors.		Purchasers.	
				1872-73.	1873-74.	1872-73.	1873-74.
				Rs. a. p.	Rs. a. p.		
Meerut.	Dehra Dun,	...	...	...	...	...	...
	Saháranpur,	...	...	...	...	...	...
	Muzaffarnagar,	...	...	...	...	...	...
	Meerut,	...	...	...	...	...	...
	Bulandshahar,	...	...	...	...	...	...
	Alligarh,	...	...	...	...	...	...
		Total,	...	...	...	...	...
Agra.	Muttra,	...	...	...	...	...	...
	Farrukhabad,	...	...	...	...	...	...
	Mainpuri,	...	...	...	...	...	...
	Agra,	...	...	...	...	...	...
	Etáwa,	...	...	...	...	...	...
	Etá,	...	...	...	...	...	...
		Total,	...	...	...	...	...
Rohilkhand.	Bijnaur,	...	...	1 0 0	...	...	...
	Moradabad,	...	...	...	...	...	...
	Badáon,	...	...	...	...	...	...
	Bareilly,	...	...	...	...	...	...
	Sháhjahánpur,	...	...	...	...	...	...
		Total,	...	1 0 0	...	...	...
Allahabad.	Cawnpore,	...	...	...	...	...	...
	Fatehpur,	...	...	...	...	...	...
	Bánda,	...	...	...	...	...	...
	Allahabad,	...	...	...	...	...	...
	Hamírpur,	...	...	...	...	...	...
	Juánpur,	...	...	...	...	...	...
		Total,	...	...	...	...	...
Benares.	Gorakhpur,	...	...	...	6 2 2	...	...
	Basti,	...	...	...	...	...	...
	Azimgarh,	...	...	...	...	...	...
	Mirzápur,	...	...	...	...	...	...
	Benares,	...	...	...	...	...	...
	Gházipur,	...	...	...	...	...	...
		Total,	...	...	6 2 2	...	...
Jhánsi.	Jálaun,	...	...	...	...	...	...
	Jhánsi,	...	...	18 2 0	3 2 0	...	...
	Lalitpur,	...	...	...	...	...	...
		Total,	...	18 2 0	3 2 0	...	...
Kamáún.	Kamáún,	...	...	...	...	...	...
	Garhwál,	...	...	...	...	...	...
		Total,	...	...	...	...	...
		Grand Total,	...	19 2 0	9 4 2	...	...

Stamp Office, N.-W. P.:
Allahabad, 31st July, 1874.

DIX C—*(concluded.)*

General Stamp Act in the North-Western Provinces during the year 1873-74.

Discount—(*concluded.*) Document Stamps. Licensed Vendors. 1872-73.	1873-74.	Total. 1872-73.	1873-74.	Remarks.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
123 12 0	47 13 0	348 5 0	256 9 0	
447 0 0	396 12 0	554 5 0	525 4 0	
538 0 0	491 0 0	568 15 0	534 5 0	
593 4 0	598 0 0	841 14 9	835 13 2	
608 11 5	697 14 1	691 2 1	750 9 6	
818 0 0	757 0 0	1,093 2 6	1,043 1 0	
3,128 11 5	2,988 7 1	4,097 12 4	3,945 9 8	
695 8 0	775 0 0	862 11 3	887 11 0	
713 6 0	662 9 6	996 12 0	891 12 11	
238 12 0	290 0 0	273 5 0	326 9 0	
1,035 12 6	819 3 11	1,587 0 6	1,632 15 6	
112 0 0	119 8 0	174 3 0	176 5 0	
560 5 6	553 4 3	610 15 3	615 11 3	
3,355 12 0	3,219 9 8	4,504 15 0	4,531 0 8	
206 14 9	177 12 0	238 1 3	199 5 5	
1,239 8 0	1,241 2 9	1,474 5 11	1,462 8 2	
534 8 0	655 12 0	583 10 0	696 11 0	
1,168 8 0	1,156 8 0	1,434 3 2	1,458 13 6	
587 8 0	624 0 0	745 8 9	777 13 1	
3,736 14 9	3,855 2 9	4,475 13 1	4,595 3 2	
492 2 9	376 1 0	1,327 15 3	1,210 3 0	
129 12 0	133 8 0	153 6 0	158 9 0	
99 10 9	93 12 0	145 4 10	135 12 2	
651 3 6	548 1 0	1,163 11 3	1,072 9 9	
52 9 2	50 15 8	85 8 2	68 12 8	
344 0 0	299 13 0	405 5 0	354 8 7	
1,769 6 2	1,502 2 8	3,281 2 6	3,000 7 2	
875 6 0	961 10 9	938 10 6	1,007 15 11	
681 7 7	841 15 10	706 4 11	870 6 5	
402 0 0	316 8 0	461 12 0	368 1 0	
791 15 6	775 14 0	1,193 1 6	1,079 14 9	
1,080 12 0	950 4 0	1,727 6 0	1,570 1 9	
771 11 6	823 2 9	1,070 1 7	1,129 7 9	
4,603 4 7	4,669 7 4	6,097 4 6	6,025 15 7	
186 0 0	204 0 0	265 5 10	259 0 0	
40 12 9	8 8 0	90 1 9	15 6 0	
27 0 0	27 0 0	41 15 0	43 13 10	
253 12 9	239 8 0	397 6 7	318 3 10	
342 15 2	293 0 0	449 3 11	390 6 0	
70 10 0	68 0 9	74 6 0	71 12 9	
413 9 2	361 0 9	523 9 11	462 2 9	
17,261 6 10	16,835 6 3	23,377 15 11	22,878 10 10	

E. MACN AGHTEN,
Commissioner of Stamps, N.-W. P.

APPEN

Comparative Statement showing gross Stamp Sales during

Division.	District.	1871-72	1872-73.	1873-74.	General 1871-72.
		Rs.	Rs.	Rs.	Rs.
Meerut.	Dehra Dún, ...	18,070 15 0	24,938 3 0	29,830 10 0	9,816 13 0
	Saháranpur, ...	84,229 1 0	99,080 4 0	1,00,659 4 0	19,849 12 0
	Muzaffarnagar,... ...	65,194 2 0	72,539 3 0	75,580 0 0	16,726 1 0
	Meerut, ...	1,51,963 9 0	1,51,756 6 0	1,74,432 11 0	35,098 7 0
	Bulandshahar, ...	61,667 12 0	70,137 8 0	8,1908 9 0	21,156 8 0
	Aligarh, ...	1,69,927 2 0	1,76,638 5 0	2,03,991 12 0	39,679 6 0
	Total, ...	5,51,052 9 0	5,95,089 13 0	6,66,402 14 0	1,42,326 15 0
Agra	Muttra, ...	70,385 14 0	84,223 5 0	1,03,205 2 0	23,180 4 0
	Farrukhabad, ...	1,20,365 11 0	1,31,109 4 2	1,61,070 13 0	33,283 13 0
	Mainpuri, ...	90,101 9 0	1,01,796 2 0	1,08,319 11 0	15,775 3 0
	Agra, ...	1,66,495 9 0	1,76,396 9 0	1,77,143 12 0	45,830 13 0
	Etáwa, ...	40,513 9 0	44,265 3 0	58,507 9 0	10,152 1 0
	Etá, ...	70,378 9 0	79,600 1 0	1,08,328 8 0	16,707 11 0
	Total, ...	5,58,240 13 0	6,17,390 8 0	7,16,575 7 0	1,44,929 13 0
Rohilkhand.	Bijnaur, ...	49,804 0 0	58,165 3 0	66,236 2 0	15,587 7 0
	Moradabad, ...	1,36,193 12 0	1,60,628 8 0	1,99,063 12 0	39,844 3 0
	Badáon, ...	90,062 8 0	97,719 12 0	1,17,392 2 0	21,680 3 0
	Bareilly, ...	1,88,439 14 0	2,08,205 13 0	2,26,674 7 0	52,320 10 0
	Sháhjahánpur, ...	91,016 3 0	99,341 11 0	1,15,688 6 0	22,149 0 0
	Total, ...	5,55,516 5 0	6,24,060 15 0	7,25,054 13 0	1,51,581 7 0
Allahabad.	Cawnpore	1,37,938 6 0	1,57,522 14 0	1,63,366 1 0	43,697 4 0
	Fatehpur, ...	31,323 5 0	27,353 3 0	35,064 0 0	7,206 1 0
	Banda, ...	29,167 10 0	42,155 8 0	41,423 3 0	7,336 14 0
	Allahabad, ...	2,34,098 2 0	2,76,284 14 0	2,73,272 11 0	34,592 1 0
	Hamírpur, ...	21,846 1 0	24,993 3 0	23,868 0 0	6,423 6 0
	Juánpur, ...	60,307 4 0	64,876 9 0	72,923 15 0	16,997 15 0
	Total, ...	5,14,680 12 0	5,93,186 3 0	6,09,917 14 0	1,16,253 9 0
Benares.	Gorakhpur, ...	1,23,288 11 0	1,46,137 10 0	1,70,482 8 0	27,427 15 0
	Basti, ...	42,508 15 0	50,651 3 0	61,572 5 0	15,891 14 0
	Azimgarh, ...	94,832 5 0	1,11,481 5 0	1,26,699 4 0	19,461 14 0
	Mirzapur, ...	1,07,159 14 0	1,09,239 13 0	1,13,498 9 0	34,718 3 0
	Benares.	1,28,597 11 0	1,37,781 11 0	1,54,365 4 0	47,359 11 0
	Gházipur, ...	1,52,911 10 0	1,71,214 13 0	1,88,504 15 0	33,912 12 0
	Total, ...	6,49,299 2 0	7,26,506 7 0	8,15,122 13 0	1,78,772 5 0
Jhánsi.	Jalaun, ...	28,993 15 0	37,075 1 10	41,125 9 0	9,582 4 0
	Jhánsi, ...	22,766 11 0	25,861 11 0	25,252 13 0	5,926 7 0
	Lalitpur, ...	6,196 11 0	6,147 3 0	7,602 6 0	1,299 4 0
	Total, ...	57,957 5 0	69,083 15 10	73,980 12 0	16,807 15 0
Kamáún.	Kamáún, ...	29,995 6 0	41,549 5 0	50,215 12 0	10,071 12 0
	Garhwal, ...	8,619 1 0	9,131 1 0	13,577 6 0	1,989 1 0
	Total, ...	38,614 7 0	50,680 6 0	63,793 2 0	12,060 13 0
	Embossing Press, ...	13,481 10 6	8,054 2 0	4,387 3 0	13,481 10 6
	GRANT TOTAL, ...	29,38,842 15 6	32,84,052 5 10	36,75,234 14 0	7,76,214 7 6

STAMP OFFICE, N.-W. P.:
Allahabad, the 31st July, 1874.

DIX D.

the years 1871-72, 1872-73, *and* 1873-74.

Stamps.		Court Fees Stamps.		
1872-73.	1873-74.	1871-72.	1872-73.	1873-74.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
11,662 3 0	10 585 1 0	8,254 2 0	13,276 0 0	19,245 9 0
23,264 5 0	20,562 14 0	64,379 5 0	75,815 15 0	80,096 6 0
20,940 3 0	19,115 9 0	48,468 1 0	51,599 0 0	56,464 7 0
32,466 15 0	37,498 1 0	1,16,865 2 0	1,19,289 7 0	1,36,934 10 0
23,880 13 0	26,425 11 0	40,511 4 0	46,256 11 0	55,482 14 0
43,212 5 0	45,710 7 0	1,30,247 12 0	1,33,426 0 0	1,58,281 5 0
1,55,426 12 0	1,59,897 11 0	4,08,725 10 0	4,39,663 1 0	5,06,505 3 0
27,681 7 0	29,182 10 0	47,205 10 0	56,541 14 0	74,022 8 0
35,312 5 0	37 525 3 0	87,081 14 0	95,796 15 0	1,23 515 10 0
16,037 5 0	17,484 5 0	74,326 6 0	85,758 13 0	90,835 6 0
48,639 14 0	53,434 4 0	1,20,664 12 0	1,27,756 11 0	1,23,709 8 0
10,538 7 0	12,773 9 0	30,361 8 0	33,726 12 0	45.734 0 0
18,286 11 0	17,520 6 0	53,670 14 0	61,313 6 0	90,808 2 0
1,56,496 1 0	1,67,920 5 0	4,13,311 0 0	4,60,894 7 0	5,48,655 2 0
18,716 9 0	19,633 13 0	34,216 9 0	39,448 10 0	46,602 5 0
48,341 4 0	49,877 11 0	96,349 9 0	1,12,287 4 0	1,49,186 1 0
22,834 8 0	24,495 6 0	68,382 5 0	74 885 4 0	92,896 12 0
56,549 11 0	54,389 11 0	1,36,119 4 0	1,51,656 2 0	1,72,284 12 0
25,476 8 0	25,477 13 0	68,867 3 0	73,865 3 0	90,210 9 0
1,71,918 8 0	1,73,874 6 0	4,03,934 14 0	4,52,142 7 0	5,51,180 7 0
44,072 4 0	44,364 2 0	94,241 2 0	1,13,450 10 0	1,19,001 15 0
8 388 14 0	7,899 15 0	24,117 4 0	18,964 5 0	27,164 1 0
7,963 7 0	8,205 10 0	21,830 12 0	34,192 1 0	33,217 9 0
43,848 0 0	37,754 10 0	1,99,506 1 0	2,32,436 14 0	2,35,518 1 0
7,844 7 0	7,398 8 0	15,422 11 0	17,148 12 0	16,469 8 0
18,591 11 0	17,681 7 0	43,309 5 0	46,284 14 0	55,242 8 0
1,30,708 11 0	1,23,304 4 0	3,98,427 3 0	4,62,477 8 0	4,86,613 10 0
33,743 3 0	36,190 9 0	95,860 12 0	1,12,394 7 0	1,34,291 15 0
21,642 4 0	23,221 5 0	26,617 1 0	29 008 15 0	38,351 0 0
24,099 8 0	23,732 9 0	75,370 7 0	87,381 13 0	1,02,966 11 0
36,825 6 0	35,797 10 0	72,441 11 0	72,414 7 0	77,700 15 0
54,597 2 0	54,316 8 0	81,238 0 0	83,184 9 0	1,00,048 12 0
37,888 5 0	41,942 8 0	1,18,998 14 0	1,33,326 8 0	1,46,562 7 0
2,08,795 12 0	2,15,201 1 0	4,70,526 13 0	5,17,710 11 0	5,99,921 12 0
11,843 4 0	13,356 2 0	19,411 11 0	25,231 13 10	27,769 7 0
6,835 3 0	5,826 5 0	16,840 4 0	19,026 8 0	19,426 8 0
1,510 14 0	1,719 14 0	4,897 7 0	4,636 5 0	5,882 8 0
20,189 5 0	20,902 5 0	41,149 6 0	48,894 10 10	53,078 7 0
13,061 13 0	12,622 1 0	19,923 10 0	28,487 8 0	37,593 11 0
1,812 8 0	1,840 1 0	6,630 0 0	7,288 9 0	11,737 5 0
14,904 5 0	14,462 2 0	26,553 10 0	35,776 1 0	49,331 0 0
8,054 2 0	4,387 3 0	...	...	...
8,66,493 8 0	8,79,949 5 0	21,62,628 8 0	24,17,558 13 10	27,95,285 9 0

E. MACNAGHTEN,

Commissioner of Stamps, N-W. P.

APPENDIX E.

Statement showing Gross Receipts of each month of four Financial years 1870-71, 1871-72, 1872-73, *and* 1873-74.

Month.	1870-71.	1871-72.	1872-73.	1873-74.	General Stamps.				Court Fees Stamps.			
					1870-71.	1871-72.	1872-73.	1873-74.	1870-71.	1871-72.	1872-73.	1873-74.
April, ...	2,40,946 13 0	2,06,112 12 5	3,02,136 6 0	2,72,744 4 0	57,207 3 0	49,960 15 5	64,991 8 0	54,555 5 0	1,83,739 10 0	1,56,151 13 0	2,37,144 14 0	2,18,188 15 0
May, ...	2,73,986 10 0	2,75,018 0 5	2,42,926 3 11	3,17,460 4 0	68,830 1 3	66,190 1 5	59,954 11 11	78,491 11 0	2,05,156 8 9	2,08,827 15 0	1,82,971 8 0	2,38,968 9 0
June, ...	3,30,265 13 0	3,15,139 8 5	3,39,947 12 5	3,93,283 15 2	96,675 6 0	84,053 2 5	97,562 14 5	95,164 13 2	2,33,590 7 0	2,31,086 6 0	2,42,384 14 0	2,98,119 2 0
July, ...	3,48,326 1 11	3,03,639 0 1	3,78,518 11 8	3,97,299 3 7	98,101 12 11	78,909 2 1	1,05,385 11 8	97,494 11 7	2,50,224 5 0	2,24,729 14 0	2,73,133 0 0	2,99,804 8 0
August, ...	3,23,304 1 11	3,24,678 6 11	3,14,665 10 2	3,64,110 8 9	80,754 11 11	73,828 9 11	80,015 15 2	85,135 8 9	2,42,549 6 0	2,50,849 13 0	2,34,649 11 0	2,78,975 0 0
September, ...	2,60,120 7 11	2,74,857 5 7	3,06,568 14 7	2,87,573 11 9	62,881 11 11	62,070 0 4	69,825 5 9	64,793 6 9	1,97,238 12 0	2,12,787 5 3	2,36,743 8 10	2,22,780 5 0
October, ...	1,20,324 8 8	89,432 4 1	1,02,500 15 11	1,80,282 6 3	40,744 6 8	45,153 9 1	55,228 3 11	71,860 12 3	79,580 2 0	44,278 11 0	47,272 12 0	1,08,421 10 0
November, ...	2,79,958 13 3	2,42,154 7 10	2,79,606 9 6	2,50,083 13 5	69,125 10 3	65,516 1 10	66,900 6 6	59,045 15 5	2,10,833 3 0	1,76,638 6 0	2,12,706 3 0	1,91,037 14 0
December, ...	2,20,422 6 7	1,92,679 15 11	2,46,976 2 5	2,73,007 13 2	56,297 11 7	53,262 7 11	64,922 13 5	71,175 12 2	1,64,124 11 0	1,39,417 8 0	1,82,053 5 0	2,01,832 1 0
January, ...	3,01,188 9 11	3,10,534 11 7	3,01,367 6 9	3,34,448 3 9	79,633 3 11	87,171 4 7	84,347 14 0	78,235 0 9	2,21,555 6 0	2,23,363 7 0	2,17,019 8 9	2,56,213 3 0
February, ...	2,39,795 12 1	2,41,318 7 6	2,66,606 5 4	2,66,182 14 10	61,612 8 4	67,729 9 6	70,109 5 1	65,296 9 10	1,78,183 3 9	1,73,588 14 0	1,96,497 0 3	2,00,886 5 0
March, ...	2,63,127 15 10	1,73,391 5 3	2,12,027 11 6	3,47,729 0 0	83,009 15 10	52,482 13 3	57,045 2 6	67,669 5 0	1,80,118 0 9	1,20,908 8 0	1,54,982 9 0	2,80,059 11 0
Total, ...	32,01,768 2 1	29,48,956 6 0	32,93,848 14 2	36,84,206 2 8	8,54,874 7 7	7,86,327 13 9	8,76,290 0 4	8,88,918 15 8	23,46,893 10 6	21,62,628 8 3	24,17,558 13 10	27,95,287 3 0

STAMP OFFICE, N.-W. P.:
Allahabad, the 31*st July*, 1874.

E. MACNAGHTEN,
Commissioner of Stamps, N.-W. P.

APPENDIX F.

Comparative Statement of Prosecutions on account of Infringements of Stamp Law in the North-Western Provinces during the years 1872-73 *and* 1873-74.

1.	2.			3.			
District.	*Number of cases prosecuted during* 1872-73			*Number of cases prosecuted during* 1873-74.			Remarks.
	Convicted.	Acquitted.	Total.	Convicted.	Acquitted.	Total.	
Dehra Dún, ...	...	...	...	2	1	3	
Saharánpur, ...	...	...	...	...	...	...	
Muzaffarnagar, ...	...	...	...	...	1	1	
Meerut, ...	1	...	1	1	...	1	
Bulandshahar, ...	1	1	2	1	...	1	Two persons.
Aligarh, ...	2	2	4	1	...	1	One person.
Muttra, ...	...	...	...	1	5	6	
Farrukhabad, ...	...	...	...	...	...	...	
Mainpuri, ...	1	...	1	...	...	...	
Agra, ...	...	...	...	2	...	2	
Etáwa, ...	1	...	1	1	...	1	
Eta, ...	2	...	2	4	...	4	The same defendant was convicted in three out of the four cases.
Bijnaur, ...	1	...	1	...	...	...	
Moradabad, ...	1	...	1	1	...	1	
Badaon, ...	...	1	1	3	1	4	
Bareilly, ...	...	...	...	1	...	1	
Shahjahánpur, ...	...	...	...	13	2	15	The same two defendants in eleven cases.
Cawnpore, ...	5	3	8	7	2	9	Twenty persons.
Fatehpur, ...	...	...	...	...	...	...	
Bánda.	18	...	18	10	...	10	Seventy persons.
Allahabad, ...	8	1	9	4	5	9	
Hamírpur, ...	...	...	...	...	...	...	
Jaunpur, ...	...	...	...	...	1	1	
Gorakhpur, ...	1	...	1	2	...	2	Four persons.
Basti, ...	3	1	4	2	...	2	Four persons.
Azimgarh, ...	...	...	...	...	1	1	
Mirzapur, ...	...	...	...	...	...	...	
Benares, ...	3	...	3	1	...	1	
Gházipur, ...	...	...	...	5	1	6	
Jalaun, ...	2	...	2	4	...	4	
Jhánsi, ...	3	...	3	2	...	2	Three persons.
Lalitpur, ...	...	...	...	...	...	...	
Kumaon, ...	...	...	...	...	...	...	
Garhwál, ...	6	...	6	2	...	2	
Cantonments.							
Roorkee, ...	...	...	...	...	...	...	
Chakrata, ...	...	...	...	...	...	...	
Meerut, ...	...	...	...	...	...	...	
Bareilly, ...	...	...	...	...	...	...	
Agra, ...	...	...	...	...	...	...	
Allahabad, ...	...	...	...	...	...	...	
Cawnpore, ...	...	...	...	...	...	...	
Benares, ...	...	...	...	...	...	...	
Jhánsi, ...	...	...	...	...	...	...	
Ranikhet, ...	...	...	...	...	...	...	
Total, ...	59	9	68	70	20	90	

STAMP OFFICE, N.-W. P.:
Allahabad, the 31*st July*, 1874.

E. MACNAGHTEN,
Commissioner of Stamps, N.-W. P.

APPENDIX G.

Detailed Statement of Sale of Stamps in the North-Western Provinces for the year 1873-74

Receipt and Revenue Adhesive Stamps.

Value of Stamps.	Number of Stamps sold during the year 1873-74.
1 anna, ...	750,519

Foreign Bill Adhesive Stamps.

Value of Stamps.	Number of Stamps sold during the year 1873-74.
2 annas, ...	194
3 „ ...	69
4 „ ...	180
6 „ ...	109
8 „ ...	99
12 „ ...	167
1 rupee, ...	7
1½ rupees, ...	89
3 „ ...	8
Total, ...	922

Bill of Exchange or Hundi.

Value of Stamps.	Number of Stamps sold during the year 1873-74.
1 anna, ...	1,990
2 „ ...	17,882
3 „ ...	26,994
4 „ ...	2 262
5 „ ...	4,152
6 „ ...	29,046
8 „ ...	1,041
9 „ ...	6,000
12 „ ...	17,933
15 „ ...	3,715
1 rupee, ...	213
1½ rupees, ...	14,994
3 „ ...	1,990
4½ „ ...	4
6 „ ...	190
9 „ ...	5
12 „ ...	37
15 „ ...	1
18 „ ...	3
24 „ ...	13
Total, ...	128,465

Share Transfer Adhesive Stamps.

Value of Stamps.	Number of Stamps sold during the year 1873-74.
4 annas, ...	139
12 „ ...	47
1 rupee, ...	156
1½ rupees, ...	92
2½ „ ...	28
5 „ ...	26
10 „ ...	11
20 „ ...	1
Total, ...	500

Pleader Certificate Stamps.

Value of Stamps.	Number of Stamps sold during the year 1873-74.
D. 5 rupees....	178
G. 8 „ ...	498
C. 15 „ ...	333
F. 16 „ ...	205
B. 25 „ ...	471
Total, ...	1,685

Revenue Agent Stamps.

Value of Stamps.	Number of Stamps sold during the year 1873-74
5 rupees, ...	403
10 „ ...	4
15 „ ...	2
Total, ...	409

Sulphur License Stamps.

Value of Stamps.	Number of Stamps sold during the year 1873-74
10 rupees, ...	299

Arms License Stamps.

Value of Stamps.	Number of Stamps sold during the year 1873-74
10 rupees, ...	126

Talbana Stamps.

Value of Stamps.	Number of Stamps sold during the year 1873-74
3 annas, ...	98,927
6 „ ...	100,829
9 „ ...	58,688
Total, ...	2,58,444

Non-Judicial Stamps.

Value of Stamps.	Number of Stamps sold during the year 1873-74
1 anna, ...	4,373
2 „ ...	4,75,409
4 „ ...	2,29,025
8 „ ...	2,10,078
12 „ ...	9
1 rupee, ...	76,253
1½ rupees, ...	7,633
2 „ ...	24,793
2½ „ ...	3,964
3 „ ...	8,398
3½ „ ...	1,052
4 „ ...	7,273
4½ „ ...	412
5 „ ...	4,932
6 „ ...	2,375
7 „ ...	1,125
7½ „ ...	965
8 „ ...	3,938
9 „ ...	504
10 „ ...	2,984
12 „ ...	115
12½ „ ...	347
13 „ ...	12
15 „ ...	1,851
16 „ ...	1,369
17½ „ ...	128
20 „ ...	1,080
22½ „ ...	117
24 „ ...	10
25 „ ...	558
27½ „ ...	47
30 „ ...	407
32 „ ...	11
32½ „ ...	23
33 „ ...	4
35 „ ...	193
37½ „ ...	32
40 „ ...	238
42½ „ ...	11
45 „ ...	92
47½ „ ...	16
48 „ ...	10
50 „ ...	179
52½ „ ...	22
55 „ ...	60
57½ „ ...	11
60 „ ...	82
62 „ ...	3
62½ „ ...	15
65 „ ...	43
67½ Rupees,...	15
70 „ ...	31
72½ „ ...	6
75 „ ...	31
77½ „ ...	4
80 „ ...	45
82½ „ ...	6
85 „ ...	15
87½ „ ...	15
90 „ ...	22
92 „ ...	2
92½ „ ...	2
95 „ ...	17
97½ „ ...	8
100 „ ...	104
105 „ ...	2
110 „ ...	5
115 „ ...	3
120 „ ...	5
125 „ ...	38
130 „ ...	2
135 „ ...	
140 „ ...	2
150 „ ...	28
155 „ ...	2
187½ „ ...	1
200 „ ...	18
300 „ ...	14
400 „ ...	4
500 „ ...	1
700 „ ...	1
1,000 „ ...	1
Total, ...	1,073,039

Judicial Stamps.

Value of Stamps.	Number of Stamps sold during the year 1873 74.
1 anna, ...	92,291
2 annas, ...	45,983
4 „ ...	34,786
6 „ ...	52,188
8 „ ...	152,493
12 „ ...	17,413
1 rupee, ...	33,247
1½ rupees, ...	1,023
2 „ ...	11,593
2½ „ ...	1,051
3 „ ...	611
3½ „ ...	712
4 „ ...	6,519
4½ „ ...	631
5 „ ...	2,123
5½ „ ...	904
6 „ ...	911
6½ „ ...	1,277
7 „ ...	1,268
7½ „ ...	369
8 „ ...	3,451
8½ „ ...	1,052
9 „ ...	247
9½ „ ...	519
10 „ ...	1,328
11 „ ...	361
12 „ ...	656
12½ „ ...	318
13 „ ...	356
14 „ ...	327
15 „ ...	212
16 „ ...	2,030
17 „ ...	225
17½ „ ...	...
18 „ ...	276
19 „ ...	157
20 „ ...	799
21 „ ...	118
22 „ ...	228
22½ „ ...	35
23 „ ...	140

APPENDIX G.—*(concluded.)*

Detailed Statement of Sale of Stamps in the North-Western Provinces for the year 1873-74.

Judicial Stamps—(concluded.)

Value of Stamps.	Number of Stamps sold during the year 1873-74.
24 rupees, ...	259
25 " ...	447
26 " ...	231
27 " ...	69
27½ " ...	11
28 " ...	166
29 " ...	71
30 " ...	237
31 " ...	76
32 " ...	1,209
33 " ...	29
34 " ...	74
35 " ...	222
36 " ...	52
37 " ...	46
37½ " ...	53
38 " ...	65
39 " ...	23
40 " ...	491
41 " ...	18
42 " ...	41
42½ " ...	5
43 " ...	50
44 " ...	22
45 " ...	26
46 " ...	53
47 " ...	37
48 " ...	143
49 " ...	32
50 " ...	448
51 " ...	19
52 " ...	13
53 " ...	54
54 " ...	37
55 " ...	34
56 " ...	43
57 " ...	33
58 " ...	47
59 " ...	49
60 " ...	208
61 " ...	20
62 " ...	3
62½ " ...	16
63 " ...	6
64 " ...	234
65 " ...	9
66 " ...	7
67 " ...	2
67½ " ...	1
68 " ...	5
69 " ...	5
70 " ...	233
71 " ...	15
72 " ...	8
73 " ...	11
74 rupees, ...	13
75 " ...	179
76 " ...	6
77 " ...	1
78 " ...	2
79 " ...	3
80 " ...	419
81 " ...	5
82 " ...	5
83 " ...	7
84 " ...	4
85 " ...	2
86 " ...	7
87 " ...	7
87½ " ...	43
88 " ...	6
89 " ...	3
90 " ...	6
91 " ...	20
92 " ...	32
93 " ...	27
94 " ...	27
95 " ...	17
96 " ...	29
97 " ...	23
98 " ...	29
99 " ...	43
100 " ...	223
105 " ...	54
110 " ...	31
115 " ...	16
120 " ...	17
125 " ...	51
130 " ...	29
135 " ...	22
140 " ...	20
145 " ...	24
150 " ...	54
155 " ...	5
160 " ...	10
165 " ...	15
170 " ...	16
175 " ...	41
180 " ...	11
185 " ...	14
190 " ...	7
195 " ...	17
200 " ...	82
205 " ...	7
210 " ...	8
215 " ...	10
220 " ...	11
225 " ...	10
230 " ...	4
235 " ...	5
240 " ...	11
245 " ...	2
250 rupees, ...	56
255 " ...	8
260 " ...	7
265 " ...	5
270 " ...	6
275 " ...	8
280 " ...	10
285 " ...	3
290 " ...	15
295 " ...	3
300 " ...	28
350 " ...	19
400 " ...	25
450 " ...	1
500 " ...	27
600 " ...	26
650 " ...	1
700 " ...	18
950 " ...	2
1,000 " ...	16
2,000 " ...	4
Total, ...	4,77,985

Court Fees Adhesive Stamps.

1 anna, ...	9,19,377
2 " ...	1,77,672
3 " ...	82,600
4 " ...	1,85,388
6 " ...	1,61,805
8 " ...	13,99,548
12 " ...	1,00,769
1 rupee, ...	1,95,893
2 rupees, ...	48,770
4 " ...	13,362
5 " ...	13,297
7 " ...	9,545
10 " ...	8,600
20 " ...	2,803
40 " ...	606
70 " ...	362
100 " ...	300
200 " ...	122
400 " ...	37
700 " ...	12
1,000 " ...	13
Total, ...	33,20,881
GRAND TOTAL,...	59,23,268

STAMP OFFICE, N.-W. P.;
Allahabad, the 15th August, 1874.

E. MACNAGHTEN,
Commissioner of Stamps, N.-W. P.

APPENDIX H.

Comparative Statement of Non-Official Vendors in the North-Western Provinces for the Official year 1872-73 *and* 1873-74.

Division.	Districts.	Number of Vendors, 1872-73.	Number of Vendors, 1873-74.
MEERUT, ...	Dehra Dún, ...	3	3
	Sahárunpur, ...	17	20
	Muzaffarnagar, ...	33	31
	Meerut, ...	35	27
	Bulandshahar, ...	27	31
	Aligarh, ...	34	24
AGRA, ...	Muttra, ...	35	37
	Farrukhabad, ...	26	27
	Mainpuri, ...	27	27
	Agra, ...	28	15
	Etáwa, ...	16	9
	Eta, ...	34	34
ROHILCUND, ...	Bijnaur, ...	9	6
	Moradabad, ...	65	47
	Budaon, ...	20	19
	Bareilly, ...	56	30
	Shahjahánpur, ...	28	20
ALLAHABAD, ...	Cawnpore, ...	14	15
	Fatehpur, ...	4	4
	Bánda, ...	4	2
	Allahabad, ...	16	14
	Hamírpur, ...	7	4
	Jaunpur, ...	15	19
BENARES, ...	Gorakhpur, ...	14	14
	Bastí, ...	13	15
	Azimgarh, ...	20	12
	Mirzápur, ...	26	19
	Benares, ...	22	16
	Gházipur, ...	40	35
JHÁNSI, ...	Jálaun, ...	12	12
	Jhánsi, ...	10	3
	Lalitpur, ...	1	1
KAMÁUN, ...	Kamaon, ...	13	14
	Garhwál, ...	1	1
	Total, ...	725	607

STAMP OFFICE, N.-W. P.:
Allahabad, the 31*st July,* 1874.

E. MACNAGHTEN,
Commissioner of Stamps, N.-W. P.

APPENDIX I.

Statement showing the number of cases of unstamped or insufficiently stamped instruments brought to the notice of the Collectors of the different districts of the North-Western Provinces during 1873-74.

Number.	District.	How brought to notice.				How disposed of.			Number of instruments brought to notice under Section 23 which were impounded by the Registration Department.	Remarks
		Under Section 22.	Under Section 23.	Under Section 24.	Total.	Under Sections 20 and 24.	Criminally prosecuted.	Total.		
1	Dehra Dún, ...	...	1	...	1	...	1	1	1	
2	Saháranpur, ...	...	6	...	6	6	...	6	6	
3	Muzaffarnagar,...	...	8	2	10	9	1	10	7	
4	Meerut, ...	...	4	...	4	4	...	4	4	
5	Bulandshahar, ...	1	12	...	13	12	1	13	12	
6	Aligarh, ...	...	31	3	34	33	1	34	31	
7	Muttra, ...	...	7	8	15	9	6	15	7	
8	Farrukhabad, ...	...	...	...	...	...	...	...	...	
9	Mainpuri, ...	...	1	...	1	1	...	1	1	
10	Agra, ...	6	3	3	12	6	6	12	3	
11	Etáwa, ...	1	4	8	13	6	1	7	2	Six cases pending.
12	Eta, ...	...	1	...	1	1	...	1	1	
13	Bijnaur, ...	2	16	1	18	19	...	19	16	
14	Moradabad, ...	1	5	...	6	5	1	6	5	
15	Budaon, ...	...	15	...	15	13	2	15	15	
16	Bareilly, ...	1	4	...	5	4	1	5	4	
17	Shahjahánpur, ...	12	11	23	23	10	13	23	11	
18	Cawnpore, ...	...	2	3	5	5	...	5	2	
19	Fatehpur, ...	...	2	...	2	2	...	2	2	
20	Bánda, ...	2	31	...	33	26	7	33	4	
21	Allahabad, ...	4	13	9	26	21	5	26	13	
22	Hamírpur, ...	...	...	...	...	...	...	...	...	
23	Jaunpur, ...	...	6	...	6	6	...	6	6	
24	Gorakhpur, ...	2	1	3	6	3	2	5	1	One case pending.
25	Bastí, ...	1	2	...	3	1	2	3	2	
26	Azimgarh, ...	...	4	...	4	4	...	4	4	
27	Mirzapur, ...	...	...	...	...	...	...	...	...	
28	Benares, ...	...	7	1	8	8	...	8	7	
29	Gházipur, ...	3	...	4	7	1	6	7	...	
30	Jalaun, ...	3	1	...	4	...	4	4	...	
31	Jhánsi, ...	2	2	...	4	2	2	4	2	
32	Lalitpur, ...	...	1	...	1	1	...	1	1	
33	Kamaon, ...	...	1	...	1	1	...	1	1	
34	Garhwál, ...	3	1	3	7	5	2	7	...	
	Total, ...	44	203	48	295	224	64	288	171	

STAMP OFFICE, N.-W. P.:
Allahabad, the 31st July, 1874.

E. MACNAGHTEN,
Commissioner of Stamps, N.-W. P.

ORDERS OF GOVERNMENT.

No. 220A. OF 1874.

FROM

THE SECRETARY TO GOVERNMENT,

NORTH-WESTERN PROVINCES,

TO

THE SECRETARY TO THE BOARD OF REVENUE,

NORTH-WESTERN PROVINCES.

DATED NAINI TAL, THE 30TH OCTOBER, 1874.

SIR,

SEP. REV. DEPT. (STAMPS.)

I AM directed to acknowledge your letter No. 117, dated the 14th September, 1874, submitting the Stamp Report for 1873-74.

2. The Report has been fully reviewed by the Board, and there is little calling for notice by Government.

3. The financial transactions of the year are shewn in the following table :—

		Gross Receipts.	*Charges.*	*Net Receipts.*
		Rs.	Rs.	Rs.
General Stamps,	...	8,88,919	66,528	8,22,391
Court Fees do.,	...	27,95,287	20,482	27,74,805

and compared with the previous year the increases or decreases were—

		Gross Receipts.	*Charges.*	*Net Receipts.*
		Rs.	Rs.	Rs.
General Stamps,	...	+ 12,629	+22,020	—9,394
Court Fees do.,	...	+3,77,728	—24,488	+4,02,216

Compared with the previous three years, the figures show a tolerably steady increase. It is satisfactory to find that the departmental accounts tally so nearly with those of the Accounts Department. There is only a trifling difference of Rs. 39-1-10, which the Commissioner will no doubt be able to reconcile in communication with the Accountant-General.

4. The special subjects relating to the punching of stamps, the expediency of re-introducing discount, and the embezzlement by Mr. Blanchett, late Head Assistant of the Commissioner's Office, have been disposed of separately, and need not be taken up again here.

5. The Commissioner no doubt correctly explains the increase in Court Fees receipts to be due to process fees being paid by Court Fees Stamps instead of cash ; and as the orders will have full force throughout 1874-75, and are now fully understood, a still greater revenue may be looked for in the current year.

6. As regards insufficiently-stamped documents, the results of the year are satisfactory, as showing that more attention has been paid to the

law this year than last, when 220 insufficiently-stamped documents were brought to notice against 295 in the year under review. The Registration Department impounded 171 against 135 in 1872-73. The number of criminal prosecutions however has hardly increased proportionately: there were only 64 against 56 last year. The districts showing most prosecutions were—

Shahjahanpur, ...	13
Banda, ...	7
Muttra, ...	6
Agra, ...	6
Ghazipur, ...	6

The Registration Department was particularly active this as last year, in bringing insufficiently-stamped documents to notice in Aligarh: but the criminal prosecutions in this and in other cases bears, as will be seen from a few cases quoted below, no proportion to the total number of cases brought to notice—

	Total cases.	*Prosecutions.*
Aligarh, ...	34	1
Muttra, ...	15	6
Agra, ...	12	6
Etawah, ...	13	1
Bijnor, ...	18	...

The discrepancies certainly seem to show that the procedure has not been uniform, and that fraud in some cases has escaped punishment.

7. With reference to Mr. Macnaghten's para. 4, it should be clearly understood that Section 22 of the General Stamp Act is obligatory, and leaves no option to the Collector: when an insufficiently-stamped document is sent to the Collector under this Section, he *must* prosecute. When Collectors have failed to prosecute, the Board should enquire their reasons, and point out to them the error they have committed.

I have the honor to be,

SIR,

Your most obedient Servant,

C. A. ELLIOTT,

Secretary to Government,

North-Western Provinces.

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ANNUAL REPORT

ON THE

ADMINISTRATION OF THE STAMP REVENUE

OF THE

NORTH-WESTERN PROVINCES,

FOR THE YEAR 1874-75.

Published by Authority.

ALLAHABAD:
NORTH-WESTERN PROVINCES GOVERNMENT PRESS.
1875.

U. Prov. Nd. 4

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ANNUAL REPORT

OF THE

ADMINISTRATION OF THE STAMP REVENUE

OF THE

NORTH-WESTERN PROVINCES,

For the year 1874-75.

No. $\frac{276}{V.-101}$ OF 1875.

FROM

THE OFFG. SECY. TO THE BOARD OF REVENUE,
NORTH-WESTERN PROVINCES,

To

THE OFFG. SECY. TO THE GOVERNMENT,
NORTH-WESTERN PROVINCES.

DATED ALLAHABAD, THE 20TH SEPTEMBER, 1875.

SIR,

DEPARTMEET V.
SEPT. REVENUE.
Present:
R. SIMSON, ESQ.

I AM directed to submit for the information of the Hon'ble the Lieutenant-Governor, the accompanying report on the administration of the Stamp Revenue of the North-Western Provinces for the year 1874-75.

2. The report which is dated the 2nd ultimo was received in this office on the 23rd idem.

3. Mr. Halsey's analysis of the figures is generally sufficient. The increase in the charges of the Stamp Department is due to the more frequent refund of fees and of the value of unused and damaged stamps.

4. The Junior Member doubts whether Mr. Halsey's remarks respecting hundi stamps in paras. 11 to 13 of his report are well founded. Mr. Halsey's opinion is avowedly based mainly on conjecture, but it is well that his attention is directed to the subject, and he will be asked to make further enquiries during the cold weather, and satisfy himself whether merchants and bankers are in the habit of infringing the law regarding hundi stamps or not.

5. The following points may, however, be noted as explaining to some extent the anomalies pointed out in paras. 11 to 13 of the report.

During the last few years trade has been somewhat slack, and this to a certain extent accounts for the decrease in the sale of these stamps.

Mr. Halsey's strongest case is that of Cawnpore, Agra, and Farukhabad, and it cannot be disputed that the business done at Farukhabad is less than that done in Agra and Cawnpore, but the circumstances of the places are widely different. The merchants in Farukhabad are not a very wealthy class, and though their transactions are numerous, they are small in amount. On the other hand, several of the Agra and Cawnpore merchants are extremely wealthy, and their business transactions very extensive.

A further consequence of the wealth of the Agra merchant is that he possesses a credit which the Farukhabad dealer, trading chiefly with the minor towns of Kásganj, Anúpshahr, Nidhauli, Ramghát, and Kachla, does not enjoy. Accordingly, while the hundi of the one is accepted readily to the extent of a lakh of rupees, the

other finds it difficult or impossible to dispose of a bill for any considerable amount, and he therefore draws several small bills in one transaction instead of a single one for the whole.

6. Now, applying these facts to the figures furnished in the report, it will be found that the anomalies on which Mr. Halsey relies are not so extraordinary as they at first sight appear.

The number of hundi stamps purchased per diem at Farukhabad is 76, in Agra and Cawnpore 47 and 63 respectively, but the average value of hundi stamps purchased per diem in Farukhabad is Rs. 14-13-0 only, while in Agra and Cawnpore it is Rs. 35-4-0 and Rs. 36-5-0 respectively.

Again, in comparing Farukhabad with Benares and Gházipur, where the numbers per diem respectively were 26 and 24, it must be remembered that Benares, though a wealthy is not a commercial city, yet the value of the hundi stamps sold daily is Rs. 22-5-0, and in Gházipur it is Rs. 14-4-0, while in Farukhabad it is not more than Rs. 14-13-0.

Even in Mirzapur, the trade of which has so seriously fallen off, the average per diem is Rs. 15-7-0.

7. Another material point, too, has been overlooked by Mr. Halsey in his comparison of Cawnpore, Agra, and Farukhabad as trading centres, and it is that while Cawnpore and Agra are on the line of railway, and possess branches of the Bank of Bengal, no such advantages are enjoyed by Farukhabad.

The result of railway and telegraphic communication is that a merchant who has to meet a pressing demand telegraphs to a corresponding firm on the line for a remittance instead of drawing a hundi, and the Bank of Bengal affords to its constituents facilities in the encashment of notes which cannot be had at a Government Treasury.

It is well known, too, that large quantities of cash are daily sent up and down the lines of railway by merchants of the large commercial towns.

8. Para. 20 of the report.—Mr. Simson is inclined to think that the substitution of "applications" for "suits" must have affected the revenue in some districts very considerably, but Mr. Halsey makes no allusion to it. He will be asked to enquire into and report on the subject.

In Etah, too, the decrease is probably due more to this and to the gradual closing of the settlement than to any completion of canal works.

9. The opinion expressed by Mr. Halsey at the close of the 21st para. of his report is doubtless well founded, and the Board agree with him that whatever the system that may be prescribed by the Government of India, it ought to be generally uniform throughout the country.

10. The Board have already expressed their opinion on the subject of paragraph 22 of Mr. Halsey's report in a separate letter No. 1552N, dated the 24th August, 1875.

The introduction of adhesive labels has proved a mistake.

11. The Board concur generally in Mr. Halsey's remarks in para. 23 of his report. In some districts officers are undoubtedly less cautious than they should be in the exercise of the power of validating unstamped documents, and the Commissioner will be instructed to look into the matter in the cold weather. As a rule, where a document is unstamped, there has been a deliberate attempt to defraud Government, and where insufficiently stamped, the chances are as much in favour of ignorance as fraud.

I have the honour to be,

SIR,

Your most obedient Servant,

C. H. T. CROSTHWAITE,

Officiating Secretary.

No. 833 of 1875.

From

The COMMISSIONER of STAMPS,
North-Western Provinces,

To

The SECY. to the BOARD of REVENUE,
North-Western Provinces.

Dated Allahabad, the 2nd August, 1875.

Sir,

I have the honour to forward for the information of Government a report on the administration of the stamp revenue for the year 1874-75.

2. Premising that I only took charge of the office on the last day of the year, I trust the baldness of this report may be excused.

3. The following table shows the progress made in the stamp revenue during the past five years :—

Year.	Gross charges.	Net receipts.	Percentage of charges on receipts.
	Rs.	Rs.	
1874-75, ...	75,076	34,53,179	2·11
1873-74, ...	68,374	36,15,830	1·89
1872-73, ...	89,474	32,04,373	2·79
1871-72, ...	99,645	28,48,768	3·49
1870-71, ...	1,98,349	31,20,628	6·35
Average, ...	1,05,783	32,48,555	3·25

4. It will be observed the gross charges though in excess of 1873-74 are below the average of the five years, and the net receipts though less than in 1873-74 are above the five years' average. On the whole the table shows that the revenue from stamps is steadily on the increase, and that the charges are diminishing.

5. There is still a slight difference between the figures of this office and those of the Accountant-General's. The receipts under the General Stamp Act according to the Accountant-General's statements amount to Rs. 8,61,869-3-8 ; but if we deduct from that Rs. 28,906, value of pleaders' and revenue agents' certificate and arms and sulphur license stamps, there remains only Rs. 4-1-8 in excess of his statement. In charges we show Re. 1-15-3 less than he does ; his statements give Rs. 32,788-7-7. The gross charges were Rs. 48,890-5-5, and from this if the amount of refunds Rs. 16,103-13-1 of columns 3 and 4 of the Statement A. is deducted, there remains only the slight difference given above. As, however, we did not receive the Accountant-General's statements for March until the 2nd of June, I have not thought it worth while to detain this report to reconcile the difference, which will, however, receive due attention.

6. The total net estimate for the year was Rs. 37,63,000, so that the income has turned out Rs. 3,09,821, less than was anticipated.

Appendix A. General Stamp Act.

7. The following table shows the variations in income from this branch for five years :—

Year.	Gross charges.	Net receipts.
	Rs.	Rs.
1874-75, ...	48,890	7,84,076
1873-74, ...	47,893	8,41,025
1872-73, ...	44,504	8,31,785
1871-72, ...	45,387	7,40,399
1870-71, ...	66,835	8,48,269
Average, ...	50,701	8,11,110

8. Though the charges are below the average, they are a slight increase on last year, arising chiefly from the increased value of refunds made for damaged and returned stamps, amounting to Rs. 2,700, in excess of what was refunded in 1873-74.

9. The receipts are not only below last year's return, but also below the average of the past five years. The one item "General Stamps," column 6, fully accounts for the diminution in revenue, being Rs. 54,000 less than last year; there has also been a falling off of Rs. 2,000 in hundi stamps, column 5.

10. In general stamps the Meerut division shows the greatest decrease, amounting to Rs. 21,461, of which Aligarh, Meerut, and Bulandshahr account for Rs. 16,559. In Aligarh the decrease is stated to have risen partly from the check indigo cultivation received owing to the bad season of 1873-74, and partly to cheap grain rendering loans unnecessary. In Meerut the difference is owing to the heavy engagements entered into in previous years for the supply of fodder, &c., to the Hápur Stud Depôt, which did not recur this year. In Bulandshahr business is said to have been seriously diminished owing to a severe type of fever which prevailed for nearly half the year. Generally, however, all district officers concur in attributing the decrease in the revenue to a prosperous agricultural year.

11. The diminution in hundi stamps is most generally attributed to the increased use of money orders and to the use of currency notes as a means of exchange. I am not, however, by any means satisfied with these reasons: they doubtless affect the sale of hundi stamps affixed to bills of exchange at sight, and money orders at the head-quarters of a district may also affect all paper on demand.

12. As regards hundis other than those payable on demand, and by the aid of which three parts of the business of the country is carried on, they cannot be affected in the manner suggested, and I have very little doubt native dealers habitually neglect the use of stamps. Indeed, though I have no figures to support the statement, I have no hesitation in asserting from what I know of the trade of the country that the number of hundis at sight must bear a very small proportion to the total number of bills of exchange drawn throughout the country. The following short table shows, I think, as much as anything that the use of stamps for hundis varies very much in different places, and justifies my assertion that in most places the use is very limited, and in some does not exist at all :—

Town.	Number of hundi stamps purchased during the year.	Equivalent number of bills of exchange per diem.
Farukhabad, ...	27,869	76
Cawnpore, ...	23,072	63
Agra, ...	17,389	47
Benares, ...	9,842	26
Gházipur, ...	9,037	24
Aligarh, ...	8,052	22
Bareilly, ...	7,546	20
Mirzapur, ...	6,004	16
Allahabad, ...	5,608	15
Meerut, ...	5,796	15
Muttra, ...	3,366	9
Etáwah, ...	936	2
Bánda, ...	984	2
Fatehpur, ...	5	...

Speaking, although, without any absolute certainty, I should say that the business done at either Cawnpore or Agra must be in excess of that done at Farukhabad; that the business wants of either Gházipur, Benares, or Aligarh can hardly be met by an average of twenty-four bills of exchange in a day, including, as these districts do, the great Háthras mart.

13. Mirzapur has long been said to be falling as a place of business, but I have good grounds for asserting that the value of the annual lac trade alone, apart from metals, amounts to many lakhs of rupees a year. Meerut and Muttra, Etáwah and

Fatehpur, are undoubtedly instances in which it is not the custom to use stamps for bills of exchange.

14. The headings of columns 8, 9, 10, 11 in Statement A. have been altered this year. In former years they included the penalties under sections 20, 24, 39, and 49. These are now all included under columns 10 and 11, the figures in columns 8 and 9 being limited to the duties on unstamped or insufficiently stamped papers: consequently the only comparison which can be made with 1873-74 is in the total of all the columns. This gives for—

1873-74, ...	Rs. 8,970
1874-75, ...	„ 10,876

Discount.

15. Has diminished by Rs. 1,300 and is considerably below the average of the past five years, the natural consequence of a decreased sale.

16. The sums paid during the past five years are as follows:—

1874-75, ...	Rs. 21,554
1873-74, ...	„ 22,874
1872-73, ...	„ 23,377
1871-72, ...	„ 21,923
1870-71, ...	„ 39,052
Average, ...	„ 25,756

Establishment charges, column 6.

17. There is a slight increase under this head, owing to the appointment of additional salaried stamp-vendors, and it must be borne in mind that this column includes the cost of keeping and selling court fee stamps as well as general stamps.

Appendix A. Court Fees Act.

18. The following table gives the income for the past five years under Act VII. of 1870:—

Year.	Gross charges.	Net receipts.
	Rs.	Rs.
1874-75, ...	24,186	26,69,103
1873-74, ...	20,481	27,74,805
1872-73, ...	44,970	23,72,588
1871-72, ...	54,258	21,08,369
1870-71, ...	1,31,514	22,72,359
Average, ...	55,082	24,39,444

Here again the charges are somewhat higher than last year, though well under the average of the five years, or omitting 1870-71 as exceptional, the average of the four years. These charges are refunds made chiefly under section 13, and in the districts of Agra and Allahabad amounted to Rs. 1,295 and Rs. 3,752, as compared with Rs. 5 and Rs. 681 respectively in 1873-74.

19. The receipts, though below last year's, are considerably above the average. This deficiency of rather more than one lakh is chiefly accounted for by a decrease of Rs. 35,000 in Meerut, Rs. 22,000 in Aligarh, Rs. 19,000 in Muttra, Rs. 19,000 in Etah, and Rs. 17,000 in Bareilly. As a set-off against these deficiencies, I observe that Agra has increased by Rs. 17,000 and Benares Rs. 20,000.

20. The decrease at Meerut is attributed to fewer suits having been instituted during the year, and to the fact of the extensive sale of adhesive court fee stamps purchased in the Panjab, where discount is allowed. I may remark, however, the district officer of Saháranpur, which, equally with Meerut, marches with the Panjab, repudiates the idea of any sale in his district of stamps purchased in the Panjab, and certainly as a fact there has been no diminution of his court fee stamp sales. In

Aligarh the decrease is attributed to the close of settlement operations and the favourable agricultural season, both of which reasons appear sufficient. The deficiency in Muttra is equalized by the increase in Agra. The vendors of pargana Jalesar, formerly attached to Muttra and lately transferred to Agra, now purchase their stamps at Agra. In Etah the falling off is accounted for by the completion of some canal works. The decrease at Bareilly arises, I am informed, by there having been some very heavy suits instituted in 1873-74, and no such cause having been at work in 1874-75. The great increase of revenue in Benares is stated to be the result of increased litigations, though how caused is not shown.

21. Whether the sales of those districts which border the Panjab and Oudh have been affected by the importation of adhesive labels from those districts I am unable to say, as I have so recently joined this appointment and have had no opportunity of ascertaining for myself on the spot; but it seems most highly probable that such would be the result of giving a premium on the sale in one province and refusing it in the adjoining one. Considering that the stamp revenue is imperial and not provincial, it appears to me that one general rule for all would be more satisfactory.

22. On the subject of the fraudulent re-use of the adhesive labels, whether punched or not, I have already addressed the Board, and I need not refer to it further beyond stating my apprehension that this may have more to do with the decrease in the sale than is generally supposed. District officers are only just becoming alive to the fact that after a label is punched the chance of fraud is not by any means over, and that after all the trouble they undoubtedlly take, they are not in a bit better position than if they had not so exerted themselves. From all I hear the adhesive labels are disheartening to the European official and demoralizing to the native.

General remarks, fines, and penalties.

23. There has been a slight increase in activity in the prosecution of cases on account of infringement of the stamp laws, but unfortunately with no very satisfactory result, as out of 112 cases no less than forty-one are returned acquitted; that is, cases in which no fines or penalties have been inflicted. I am inclined to think there is great room for improvement here still. Many officers admit the plea of ignorance of the law, even to the remission of the penalty under section 20. The law has been in force many years, and there can be no difficulty in ascertaining the proper stamp required on any instrument—indeed the Act itself provides for this in section 39; and though an officer may be fully justified in deciding that the omission to use the proper stamp has not been through wilful ignorance, still he ought not to overlook careless ignorance. That there is no difficulty in ascertaining the proper stamp to be used on any occasion is fully exemplified by the fact that the same ignorance is not displayed in the use of the court fees stamp.

Number of licensed vendors.

24. The number has increased from 607 to 636, and I am under the impression there is an opening for more. The subject will have my attention during the ensuing cold season.

25. I regret there should have been so much delay in bringing out this report, but I have had the greatest difficulty in getting in the district reports and returns. Up to the end of May I had only received the reports of twenty-seven districts: in June I received the returns, &c., from Kumaun, Saháranpur, Mirzapur, Agra, Etah, and Benares, and in July from Bánda.

I have the honour to be,

SIR,

Your most obedient Servant,

W. S. HALSEY,

Commissioner of Stamps, N.-W. Provinces.

APPENDICES.

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

RE

Division.	1. District.	2. One-anna Revenue Adhesive Stamps. 1873-74.	2. One-anna Revenue Adhesive Stamps. 1874-75.	3. Foreign Bill Adhesive Stamps. 1873-74.	3. Foreign Bill Adhesive Stamps. 1874-75.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
MEERUT.	Debra Dún, ...	3,135 0 0	2,895 0 0	50 0 0	93 0 0
	Saháranpur, ...	1,685 0 0	1,535 0 0	...	...
	Muzaffarnagar, ...	621 0 0	637 4 0	...	...
	Meerut, ...	2,610 0 0	2,644 0 0	30 0 0	50 1 0
	Bulandshahr, ...	471 15 0	465 0 0	...	...
	Aligarh, ...	1,875 0 0	1,899 10 0	...	...
	Total, ...	10,397 15 0	10,075 14 0	80 0 0	143 1 0
AGRA.	Muttra, ...	970 0 0	860 0 0	...	...
	Farukhabad, ...	1,191 14 0	635 12 0	...	33 0 0
	Mainpuri, ...	702 5 0	920 13 0	...	...
	Agra, ...	3,320 13 0	3,336 9 0	330 0 0	354 2 0
	Etáwah, ...	601 4 0	644 10 0	...	...
	Etah, ...	930 0 0	855 0 0	...	...
	Total, ...	7,716 4 0	7,252 12 0	330 0 0	387 2 0
ROHILKHAND.	Bijnor, ...	430 4 0	472 6 0	...	...
	Moradabad, ...	1,730 0 0	1,780 0 0	...	...
	Budaun, ...	582 0 0	616 12 0	...	...
	Bareilly, ...	2,850 0 0	2,325 0 0	...	...
	Sháhjahánpur, ...	1,448 0 0	1,352 0 0	35 0 0	26 0 0
	Total, ...	7,040 4 0	6,546 2 0	35 0 0	26 0 0
ALLAHABAD.	Cawnpore, ...	4,048 5 0	4,969 3 0	7 7 0	2 2 0
	Fatehpur, ...	448 13 0	433 2 0	...	...
	Bánda, ...	459 4 0	364 11 0	...	...
	Allahabad, ...	6,295 0 0	6,481 0 0	5 1 0	19 8 0
	Hamírpur, ...	352 14 0	327 10 0	1 9 0	0 10 0
	Jaunpur, ...	671 1 0	610 7 0	...	...
	Total, ...	12,275 5 0	12,486 1 0	14 1 0	22 4 0
BENARES.	Gorahkpur, ...	618 0 0	679 0 0	...	...
	Basti, ...	341 0 0	427 0 0	...	...
	Azamgarh, ...	535 0 0	609 7 0	...	...
	Mirzapur, ...	1,382 9 0	1,016 3 0	...	139 11 0
	Benares, ...	1,969 0 0	2,151 0 0	1 12 0	0 3 0
	Gházipur, ...	1,487 10 0	1,472 11 0	...	...
	Total, ...	6,333 3 0	6,355 5 0	1 12 0	139 14 0
JHÁNSI.	Jalaun, ...	507 12 0	550 6 0	...	...
	Jhánsi, ...	667 6 0	570 3 0	...	...
	Lalitpur, ...	229 9 0	296 6 0	...	...
	Total, ...	1,404 11 0	1,416 15 0	...	...
KUMAUN.	Kumaun, ...	1,681 12 0	1,554 6 0	...	...
	Garhwál, ...	60 0 0	76 0 0	...	...
	Total, ...	1,741 12 0	1,630 6 0	...	...
	Embossing Press, ...	...	...	...	...
	GRAND TOTAL, ...	46,909 6 0	45,763 7 0	460 13 0	718 5 0

DIX A.

under the General Stamp Act XVIII. of 1869, *in the N.-W. P., for the year* 1874-75.

CEIPTS.

4.		5.		6.	
Share Transfer Adhesive Stamps.		Bill of Exchange or Hundi Stamps.		General Stamps.	
1873-74.	1874-75.	1873-74.	1874-75.	1873-74.	1874-75.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
105 12 0	5 0 0	390 3 0	485 9 0	6,904 2 0	5,101 9 0
...	...	384 4 0	611 4 0	18,493 10 0	16,921 4 0
...	...	96 11 0	40 2 0	18,397 14 0	16,870 0 0
327 0 0	120 0 0	1,401 7 0	1,578 8 0	33,129 10 0	27,308 15 0
...	...	581 12 0	635 3 0	25,372 0 0	21,017 4 0
0 12 0	...	3,859 6 0	3,261 12 0	40,475 5 0	34,092 15 0
433 8 0	125 0 0	6,213 11 0	6,612 6 0	1,42,772 9 0	1,21,311 15 0
...	...	1,118 2 0	1,694 0 0	27,094 8 0	18,138 14 0
...	...	4,840 1 0	5,420 10 0	31,493 4 0	33,397 13 0
...	...	40 2 0	44 12 0	16,741 14 0	15,579 0 0
...	10 8 0	14,498 12 0	13,875 9 0	35,284 11 0	38,298 6 0
...	...	487 15 0	297 6 0	11,684 6 0	10,191 8 0
...	...	80 4 0	103 2 0	16,510 2 0	17,233 0 0
...	10 8 0	21,065 4 0	20,435 7 0	1,36,808 13 0	1,27,838 9 0
...	...	199 9 0	140 1 0	19,004 0 0	18,923 7 0
...	...	1,910 11 0	2,130 14 0	46,237 0 0	45,713 6 0
...	...	79 8 0	...	23,833 14 0	25,652 0 0
...	...	2,371 3 0	2,415 15 0	49,168 8 0	49,035 12 0
...	...	1,008 5 0	1,038 1 0	22,986 8 0	20,745 2 0
...	...	5,569 4 0	5,728 15 0	1,61,229 14 0	1,60,069 11 0
...	...	12,948 1 0	13,260 0 0	27,360 5 0	24,361 3 0
...	...	...	4 15 0	7,451 2 0	7,814 12 0
...	...	389 5 0	260 5 0	7,357 1 0	5,877 4 0
237 8 0	8 4 0	3,090 7 0	3,246 9 0	28,126 10 0	27,040 0 0
...	...	52 2 0	7 13 0	6,991 15 0	5,353 3 0
...	...	311 13 0	184 1 0	16,698 9 0	15,377 4 0
237 8 0	8 4 0	16,791 12 0	16,964 0 0	93,985 10 0	85,823 10 0
...	...	195 13 0	756 10 0	35,376 12 0	37,145 4 0
...	...	29 10 0	39 0 0	22,850 11 0	20,887 0 0
...	...	438 12 0	419 5 0	22,758 13 0	20,875 11 0
...	0 4 0	5,268 6 0	5,645 12 0	29,146 11 0	22,812 9 0
...	...	11,856 12 0	8,151 14 0	40,489 0 0	34,237 4 0
...	...	4,597 8 0	5,202 7 0	35,857 6 0	37,222 6 0
...	0 4 0	22,386 13 0	20,215 0 0	1,86,479 5 0	1,73,180 2 0
...	...	385 12 0	408 10 0	12,462 10 0	11,567 14 0
...	...	225 13 0	82 2 0	4,933 2 0	5,030 10 0
...	...	52 15 0	34 8 0	1,437 6 0	1,182 0 0
...	...	664 8 0	523 4 0	18,833 2 0	17,780 8 0
...	...	122 7 0	266 4 0	10,817 14 0	11,219 15 0
...	...	...	...	1,780 1 0	1,941 8 0
...	...	122 7 0	266 4 0	12,597 15 0	13,161 7 0
...	...	343 15 0	554 10 0	4,043 4 0	5,002 13 0
671 0 0	144 0 0	73,157 10 0	71,296 14 0	7,58,750 8 0	7,04,168 11 0

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

RECEIPTS—

Division.	1. District.	7. Total on account of vend of Stamps. 1873-74.	7. 1874-75.	8. Duty on stamped paper. 1873-74.	8. 1874-75.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún, ...	10,585 1 0	8,580 2 0	23 6 0	408 13 0
	Sahárnpur, ...	20,562 14 0	19,067 8 0	...	1,930 9 0
	Muzaffarnagar, ...	19,115 9 0	17,547 6 0	72 0 0	...
	Meerut, ...	37,498 1 0	31,701 6 0	...	5 4 0
	Bulandshahr, ...	26,425 11 0	22,117 7 0	83 10 0	...
	Aligarh, ...	45,710 7 0	39,254 5 0	34 0 0	8 4 0
	Total, ...	1,59,897 11 0	1,38,268 4 0	213 0 0	2,347 14 0
Agra.	Muttra, ...	29,182 10 0	20,692 14 0	135 6 0	5 4 0
	Farukhabad, ...	37,525 3 0	39,487 3 0	...	...
	Mainpuri, ...	17,484 5 0	16,544 9 0	200 8 0	4 1 0
	Agra, ...	53,434 4 0	49,875 2 0	30 10 7	2 6 0
	Etáwah, ...	12,773 9 0	11,133 8 0	...	...
	Etah, ...	17,520 6 0	18,191 2 0	...	8 10 0
	Total, ...	1,67,920 5 0	1,55,924 6 0	366 8 7	20 5 0
Rohilkhand.	Bijnor, ...	19,633 13 0	19,535 14 0	77 2 0	65 0 0
	Moradabad, ...	49,877 11 0	49,624 4 0	2 8 0	22 14 0
	Budaun, ...	24,495 6 0	26,268 12 0	...	2 11 0
	Bareilly, ...	54,389 11 0	53,777 11 0	84 0 0	0 2 0
	Sháhjahánpur, ...	25,477 13 0	23,161 3 0	...	1 0 0
	Total, ...	1,73,874 6 0	1,72,367 12 0	163 10 0	91 11 0
Allahabad.	Cawnpore, ...	44,364 2 0	41,892 13 0	...	12 12 0
	Fatehpur, ...	7,899 15 0	8,252 13 0	20 0 0	0 8 0
	Bánda, ...	6,205 10 0	6,502 4 0	79 12 0	6 5 0
	Allahabad, ...	37,754 10 0	36,795 5 0	267 10 0	390 8 0
	Hamírpur, ...	7,398 8 0	5,689 4 0	48 0 0	31 4 0
	Jaunpur, ...	17,681 7 0	16,171 12 0	...	2 14 0
	Total, ...	1,23,304 4 0	1,15,304 3 0	415 6 0	444 3 0
Benares.	Gorakhpur, ...	36,190 9 0	38,580 14 0	39 7 0	...
	Basti, ...	23,221 5 0	21,353 0 0	69 0 0	1 0 0
	Azamgarh, ...	23,782 9 0	21,904 7 0	6 4 0	...
	Mirzapur, ...	35,797 10 0	29,614 7 0	336 4 0	7 4 0
	Benares, ...	54,316 8 0	44,540 5 0	...	...
	Gházipur, ...	41,942 8 0	43,697 8 0	21 0 0	0 8 0
	Total, ...	2,15,201 1 0	1,99,890 9 0	471 15 0	8 12 0
Jhánsi.	Jalaun, ...	13,356 2 0	12,524 14 0	5 8 0	...
	Jhánsi, ...	5,826 5 0	5,682 15 0	16 4 0	51 8 0
	Lalitpur, ...	1,719 14 0	1,512 14 0	...	2 10 0
	Total, ...	20,902 5 0	19,720 11 0	21 12 0	54 2 0
Kumaun.	Kumaun, ...	12,622 1 0	13,040 9 0	116 8 0	...
	Garhwál, ...	1,840 1 0	2,017 8 0	91 14 0	...
	Total, ...	14,462 2 0	15,058 1 0	208 6 0	...
	Embossing Press, ...	4,387 3 0	5,557 7 0	...	...
	Grand Total, ...	8,79,949 5 0	8,22,091 5 0	1,860 9 7	2,966 15 0

DIX A.—(*continued*).

under the General Stamp Act XVIII. of 1869, *in the N.-W. P., for the year* 1874-75.

(*concluded*).

9.		10.		11.		12.	
Duty on insufficiently stamped paper.		Fines and penalties under Chapter 3, Act XVIII. of 1869.		Miscellaneous including adjudication fees paid under section 39.		Gross Receipts.	
1873-74.	1874-75.	1873-74.	1874-75.	1873-74.	1874-75.	1873-74.	1874-75.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
21 9 0	148 7 0	818 11 0	106 2 0	10 9 0	626 10 0	11,459 4 0	9,870 2 0
452 6 0	90 4 0	...	16 4 0	1 2 6	271 8 0	21,016 6 6	21,376 1 0
89 12 0	35 10 0	...	126 14 0	5 8 0	31 4 0	19,282 13 0	17,741 2 0
215 9 0	5 11 0	...	49 5 0	...	41 13 0	37,713 10 0	31,803 9 0
26 13 0	2 4 0	...	1 0 0	3 7 3	6 5 0	26,539 9 3	22,127 0 0
290 0 0	12 14 0	129 2 0	177 5 0	4 8 0	222 10 6	46,168 1 0	39,670 6 6
1,096 1 0	295 2 0	947 13 0	476 14 0	25 2 9	1,200 2 6	1,62,179 11 9	1,42,588 4 6
19 11 0	123 12 0	...	...	0 12 0	12 14 6	29,338 7 0	20,834 12 6
186 15 0	11 8 0	...	201 14 0	5 15 6	54 14 0	37,718 1 6	39,755 7 0
11 11 0	4 12 0	...	59 8 0	10 1 6	49 4 6	17,706 9 6	16,662 2 6
1,429 3 8	24 14 0	44 4 0	162 10 0	47 2 9	60 14 4	54,985 9 0	50,125 14 4
24 12 0	66 6 0	13 4 0	...	14 3 6	33 10 2	12,825 12 6	11,233 8 2
64 11 0	12 6 0	73 8 0	...	...	5 0 0	17,658 9 0	18,217 2 0
1,736 15 8	243 10 0	131 0 0	424 0 0	78 3 3	216 9 6	1,70,233 0 6	1,56,828 14 6
122 12 0	7 7 0	11 0 0	32 8 0	0 8 0	178 3 0	19,845 3 0	19,819 0 0
478 15 0	660 15 0	...	...	...	33 6 0	50,359 2 0	50,341 7 0
182 15 5	25 6 0	...	205 5 0	...	57 15 0	24,678 5 5	26,560 1 0
54 2 0	51 0 0	14 8 0	99 6 0	82 14 9	114 9 3	54,625 3 0	54,042 12 3
85 2 0	1 5 0	27 0 0	191 0 0	0 8 0	22 13 0	25,590 7 0	23,377 5 0
923 14 5	746 1 0	52 8 0	528 3 0	83 14 9	406 14 3	1,75,098 5 2	1,74,140 9 3
175 13 0	8 0 0	...	100 5 0	1 14 0	55 6 6	44,541 13 0	42,069 4 6
103 14 0	16 10 0	...	346 0 0	...	13 3 0	8,023 13 0	8,629 2 0
82 11 0	65 2 0	5 0 0	590 14 3	1 1 3	0 11 0	8,374 2 3	6,765 4 3
117 7 0	18 11 0	31 7 0	30 1 3	51 8 10	46 3 0	38,222 10 10	37,230 12 3
62 13 0	1 0 0	...	85 0 0	...	43 6 0	7,509 5 0	5,849 14 0
433 2 0	17 2 0	0 8 0	197 11 0	38 3 0	59 0 0	18,253 4 0	16,448 7 0
975 12 0	126 9 0	36 15 0	949 15 6	92 11 1	217 13 6	1,24,925 0 1	1,17,042 12 0
223 3 0	...	...	146 10 0	12 8 0	132 6 0	36,465 11 0	38,859 14 0
...	13 4 0	...	25 0 0	6 0 11	210 10 0	23,296 5 11	21,603 8 0
12 7 0	...	...	13 2 0	7 1 0	36 15 0	23,758 5 0	21,954 8 0
32 0 0	14 4 0	...	329 10 0	5 12 6	61 4 9	36,171 10 6	30,026 13 9
106 8 0	59 13 0	10 0 0	268 10 0	4 5 0	80 0 0	54,437 5 0	44,948 12 0
252 2 0	15 1 0	...	273 12 0	7 4 6	34 0 0	42,222 14 6	44,220 13 0
626 4 0	103 0 0	10 0 0	1,056 12 0	42 15 11	555 3 9	2,16,352 3 11	2,01,614 4 9
61 0 0	...	...	...	1 6 8	67 8 0	13,424 0 8	12,592 6 0
16 8 0	10 0 0	0 12 0	...	15 12 0	24 0 0	5,875 9 0	5,768 7 0
1 4 0	20 8 0	...	10 8 0	...	...	1,721 2 0	1,546 8 0
78 12 0	30 8 0	0 12 0	10 8 0	17 2 8	91 8 0	21,020 11 8	19,907 5 0
20 13 0	20 0 0	2 0 0	...	23 2 7	108 3 4	12,784 8 7	13,168 12 4
6 4 0	...	...	92 10 0	...	8 2 0	1,938 3 0	2,118 4 0
27 1 0	20 0 0	2 0 0	92 10 0	23 2 7	116 5 4	14,722 11 7	15,287 0 4
...	...	...	...	...	0 12 0	4,387 3 0	5,558 3 0
5,464 12 [illegible]	1,564 14 0	1,181 0 0	3,538 14 6	463 4 0	2,805 4 10	8,88,918 15 8	6,32,967 5 4

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

CHAR

Division.	1. District.	1. Discount paid. 1873-74.	1. Discount paid. 1874-75.	2. Penalties remitted by Board of Revenue under Section 42. 1873-74.	2. Penalties remitted by Board of Revenue under Section 42. 1874-75.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
MEERUT.	Dehra Dún, ...	256 9 0	234 15 0	...	...
	Sahárnpur, ...	525 4 0	495 8 0	...	...
	Muzaffarnagar, ...	534 5 0	415 1 0	...	...
	Meerut, ...	835 13 2	745 4 10	...	...
	Bulandshahr, ...	750 9 6	674 12 11	...	18 12 0
	Aligarh, ...	1,043 1 0	983 7 0	...	...
	Total, ...	3,945 9 8	3,549 0 9	...	18 12 0
AGRA.	Muttra, ...	887 11 0	652 4 0	...	...
	Farukhabad, ...	891 12 11	933 4 1	...	...
	Mainpuri, ...	326 9 0	333 5 0	...	...
	Agra, ...	1,682 15 6	1,522 11 8	...	...
	Etáwah, ...	176 5 0	150 7 0	...	...
	Etah, ...	615 11 3	638 1 0	...	...
	Total, ...	4,531 0 8	4,230 0 9	...	...
ROHILKHAND.	Bijnor, ...	199 5 5	161 8 0	...	...
	Moradabad, ...	1,462 8 2	1,445 13 3	...	...
	Budaun, ...	696 11 0	779 4 0	...	...
	Bareilly, ...	1,458 13 6	1,287 7 0	...	...
	Sháhjahánpur, ...	777 13 1	714 15 5	...	...
	Total, ...	4,595 3 2	4,388 15 8	...	...
ALLAHÁBAD.	Cawnpore, ...	1,210 3 0	1,203 1 3	...	...
	Fatehpur, ...	158 9 0	160 7 0	...	...
	Bánda, ...	135 12 2	112 8 8	...	...
	Allahabad, ...	1,072 9 9	1,039 8 9	...	...
	Hamírpur, ...	68 12 8	64 0 11	...	...
	Jaunpur, ...	354 8 7	313 7 1	...	...
	Total, ...	3,000 7 2	2,893 1 8	...	...
BENARES.	Gorakhpur, ...	1,007 15 11	1,065 3 3	24 3 0	...
	Basti, ...	870 6 5	802 4 5	...	...
	Azamgarh, ...	368 1 0	327 14 0	...	...
	Mirzapur, ...	1,079 14 9	925 9 9	...	...
	Benares, ...	1,570 1 9	1,357 1 9	...	...
	Gházipur, ...	1,129 7 9	1,230 14 0	...	...
	Total, ...	6,025 15 7	5,708 15 2	24 3 0	...
JHÁNSI.	Jalaun, ...	259 0 0	257 13 0	...	...
	Jhánsi, ...	15 6 0	9 8 0	...	5 8 0
	Lalitpur, ...	43 13 10	41 5 9	...	...
	Total, ...	318 3 10	308 10 9	...	5 8 0
KUMAUN.	Kumaun, ...	390 6 0	389 15 10	...	...
	Garhwál, ...	71 12 9	85 15 0	...	...
	Total, ...	462 2 9	475 14 10	...	...
	Embossing Press, ...	...	...	...	...
	GRAND TOTAL, ...	22,878 10 10	21,554 11 7	24 3 0	24 4 0

DIX A.—(*continued*).

under the General Stamp Act XVIII. of 1869, *in the N.-W. P., for the year* 1874-75.

GES.

3.		4.		5.	
Refund of value of unused and damaged Stamps returned under section 45.		Refund of value of Stamps returned on death of vendor or withdrawal or resignation of license.		Reward paid to informers under section 38.	
1873-74.	1874-75.	1873-74.	1874-75.	1873-74.	1874-75.
Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
276 1 0	262 6 0	...	...	38 12 0	...
40 0 0	64 9 6	52 6 1	...	...	...
5 13 0	122 1 2	85 2 0	79 1 6	...	...
979 3 10	1,189 11 1	...	...	...	...
492 4 9	804 10 10	97 0 0	193 8 2	...	...
537 2 6	1,043 7 9	68 10 6	232 1 0	...	...
2,330 9 1	3,486 14 4	303 2 7	504 10 8	38 12 0	...
207 0 0	389 14 6	...	...	...	...
177 13 7	466 3 6	...	...	...	...
70 0 0	158 0 0	...	0 10 0	...	...
658 10 4	609 7 6	91 2 11	45 11 5	...	...
623 0 0	322 8 0	...	...	...	30 0 0
29 13 9	104 11 6	...	...	...	...
1,766 5 8	2,050 13 0	91 2 11	46 5 5	...	30 0 0
567 11 0	299 11 2	162 9 4	10 0 0	...	...
636 1 3	893 4 10	...	...	...	...
393 6 8	232 12 11	...	...	...	...
1,080 11 3	2,005 8 0	116 1 6	48 4 0	...	...
268 11 3	269 11 9	...	...	...	...
2,946 9 5	3,701 0 8	278 10 10	58 4 0	...	...
861 0 6	910 1 3	...	...	...	...
23 3 0	162 10 9	...	56 11 9	...	...
...	...	...	...	...	35 0 0
752 11 0	1,970 5 0	...	...	...	...
202 3 0	22 13 9	25 1 1	76 1 8	...	...
470 0 6	325 7 3	39 2 9	...	...	...
2,309 2 0	3,391 6 0	64 3 10	132 13 5	...	35 0 0
416 3 4	286 15 1	...	...	...	...
648 14 2	356 10 10	...	...	...	...
...	92 2 3	...	...	...	10 0 0
187 15 6	687 6 9	...	...	...	...
1,522 10 0	449 5 3	...	...	...	...
357 11 4	454 1 8	...	...	...	...
3,133 6 4	2,326 9 10	...	...	...	10 0 0
45 0 0	128 1 5	...	...	...	...
4 14 0	3 13 0	...	...	...	...
...	...	69 8 6	...	...	...
49 14 0	131 14 5	69 8 6	...	...	...
34 12 0	273 1 4	137 1 7	...	...	107 0 0
...	...	...	...	...	...
34 12 0	273 1 4	137 1 7	...	...	107 0 0
...	...	...	...	...	...
12,570 10 6	15,361 11 7	943 14 3	742 1 6	38 12 0	182 0 0

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

CHARGES—

Division.	1. District.	6. Establishment. 1873-74. Rs. a. p.	6. Establishment. 1874-75. Rs. a. p.	7. Contingencies. 1873-74. Rs. a. p.	7. Contingencies. 1874-75. Rs. a. p.
Meerut.	Dehra Dún, ...	180 0 0	165 0 0	94 12 0	144 14 0
	Saháranpur, ...	240 0 0	240 0 0	56 4 0	55 6 9
	Muzaffarnagar, ...	180 0 0	180 0 0	83 4 0	9 7 6
	Meerut, ...	360 0 0	360 0 0	183 11 0	65 3 0
	Bulandshahr, ...	180 0 0	180 0 0	39 13 6	61 13 6
	Aligarh, ...	240 0 0	239 0 0	149 15 6	102 1 9
	Total, ...	1,380 0 0	1,364 0 0	607 12 0	438 14 6
Agra.	Muttra, ...	180 0 0	180 0 0	79 6 0	...
	Farukhabad, ...	360 0 0	360 0 0	19 9 6	79 2 9
	Mainpuri, ...	240 0 0	240 0 0	117 0 6	36 9 0
	Agra, ...	240 0 0	460 0 0	330 12 6	242 0 3
	Etáwah, ...	240 0 0	240 0 0	46 3 0	43 0 6
	Etah, ...	180 0 0	180 0 0	108 4 9	103 8 8
	Total, ...	1,440 0 0	1,660 0 0	701 4 3	504 5 2
Rohilkhand.	Bijnor, ...	180 0 0	180 0 0	77 12 0	5 6 0
	Moradabad, ...	356 2 9	360 0 0	19 12 0	56 1 0
	Budaun, ...	240 0 0	240 0 0	20 4 0	66 8 6
	Bareilly.	360 0 0	360 0 0	220 4 6	68 9 0
	Sháhjahánpur, ...	240 0 0	240 0 0	12 15 0	37 10 0
	Total, ...	1,376 2 9	1,380 0 0	350 15 6	234 2 6
Allahabad.	Cawnpore, ...	360 0 0	360 0 0	192 4 3	144 4 3
	Fatehpur, ...	180 0 0	154 11 6	51 2 9	38 2 0
	Bánda, ...	240 0 0	240 0 0	71 3 0	23 13 5
	Allahabad, ...	539 0 0	543 12 0	75 15 5	176 9 6
	Hamírpur, ...	180 0 0	180 0 0	70 4 0	13 12 6
	Jaunpur, ...	240 0 0	211 4 7	24 12 0	10 8 0
	Total, ...	1,739 0 0	1,689 12 1	485 9 5	407 1 8
Benares.	Gorakhpur, ...	240 0 0	240 0 0	48 15 6	35 6 0
	Basti, ...	180 0 0	174 10 3	53 12 0	19 6 0
	Azamgarh, ...	240 0 0	240 0 0	54 9 6	21 12 6
	Mirzapur, ...	257 0 0	443 0 0	83 2 3	41 1 1
	Benares, ...	360 0 0	360 0 0	86 9 0	127 12 6
	Gházipur, ...	360 0 0	360 0 0	41 10 9	24 9 0
	Total, ...	1,637 0 0	1,816 10 3	368 11 0	269 15 1
Jhánsi.	Jalaun, ...	180 0 0	180 0 0	2 13 3	29 14 0
	Jhánsi, ...	180 0 0	180 0 0	62 3 0	31 5 0
	Lalitpur, ...	180 0 0	180 0 0	29 0 0	...
	Total, ...	540 0 0	540 0 0	94 0 3	61 3 0
Kumaun.	Kumaun, ...	180 0 0	180 0 0	261 0 6	203 8 6
	Garhwál, ...	180 0 0	180 0 0	...	...
	Total, ...	360 0 0	360 0 0	261 0 6	203 8 6
	Embossing Press, ...	96 0 0	96 0 0	...	...
	Grand Total, ...	8,568 2 9	8,906 6 4	2,869 4 11	2,119 2 5

MEMO. A,	Rs.	a.	p.
Gross Receipts for 1874-75,	8,32,967	5	4
Ditto, 1873-74,	8,88,918	15	8
Decrease,	55,951	10	4

MEMO.			
Gross receipts for 1874-75, ...	...	...	...
Total disbursements for 1874-75, ...	...	...	...
Amount entered in column 8 of charges, ...	48,890	5	5
Commissioner of Stamps' salary, ...	11,529	0	0
Establishment, contingencies and travelling allowances, &c., ...	2,846	6	4
	63,256	11	9

Commr. of Stamps' Office, N.-W. P.,
Allahabad, the 2nd August, 1875.

DIX A.—(*concluded*).

under the General Stamp Act XVIII. of 1869, *in the N.-W. P., for the year* 1874-75.

(*concluded*).

8. Gross Charges. 1873-74. Rs. a. p.	8. Gross Charges. 1874-75. Rs. a. p.	9. Net Receipts. 1873-74. Rs. a. p.	9. Net Receipts. 1874-75. Rs. a. p.	Remarks.
846 2 0	807 3 0	10,613 2 0	9,062 15 0	
913 14 1	855 8 3	20,102 8 5	20,520 8 9	
888 8 0	805 11 2	18,394 5 0	16,935 6 10	
2,358 12 0	2,360 2 11	35,354 14 0	29,443 6 1	
1,559 11 9	1,933 9 5	24,979 13 6	20,193 6 7	
2,038 13 6	2,600 1 6	44,129 3 6	37,070 5 0	
8,605 13 4	9,362 4 3	1,53,573 14 5	1,33,226 0 3	
1,354 1 0	1,222 2 6	27,984 6 0	19,612 10 0	
1,449 4 0	1,838 10 4	36,268 13 6	37,916 12 8	
753 9 6	768 8 0	16,953 0 0	15,893 10 6	
2,953 9 3	2,879 14 10	52,031 15 9	47,245 15 6	
1,085 8 0	785 15 6	11,740 4 6	10.447 8 8	
933 13 9	1,026 5 2	16,724 11 3	17,190 12 10	
8,529 13 6	8,521 8 4	1,61,703 3 0	1,48,307 6 2	
1,187 5 9	656 9 2	18,657 13 3	19 162 6 10	
2,474 8 2	2,755 3 1	47,884 9 10	47,586 3 11	
1,350 5 8	1,318 9 5	23,327 15 9	25,241 7 7	
3,235 14 9	3,769 12 0	51,389 5 0	50,273 0 3	
1,299 7 4	1,262 5 2	24,290 15 8	22,114 15 10	
9,547 9 8	9,762 6 10	1,65,550 11 6	1,64,378 2 5	
2,623 7 9	2,617 6 9	41,918 5 3	39.451 13 9	
412 14 9	572 11 0	7,610 14 3	8,056 7 0	
446 15 2	411 6 1	7,927 3 1	6,353 14 2	
2,440 4 2	3,730 3 3	35,782 6 8	33,550 9 0	
546 4 9	356 12 10	6,963 0 3	5,493 1 2	
1,128 7 10	861 10 11	17,124 12 2	15,587 12 1	
7,598 6 5	8,549 2 10	1,17,326 9 8	1,08,493 9 2	
1,737 5 9	1,627 8 4	34,728 5 3	37,232 5 8	
1,753 0 7	1,352 15 6	21,543 5 4	20,250 8 6	
662 10 6	691 12 9	23,095 10 6	21,262 11 3	
1,608 0 6	2,096 1 7	34,563 10 0	27,930 12 2	
3,539 4 9	2,294 3 6	50,898 0 3	42,654 8 6	
1,888 13 10	2,069 8 8	40,334 0 8	42,151 4 4	
11,189 3 11	10,132 2 4	2,05,163 0 0	1,91,482 2 5	
486 13 3	595 12 5	12,937 3 5	11,996 9 7	
262 7 0	230 2 0	5,613 2 0	5,538 5 0	
322 6 4	221 5 9	1,398 11 8	1,325 2 3	
1,071 10 7	1,047 4 2	19,949 1 1	18,860 0 10	
1,003 4 1	1,153 9 8	11,781 4 6	12,015 2 8	
251 12 9	265 15 0	1,686 6 3	1,852 5 0	
1,255 0 10	1,419 8 8	13,467 10 9	13,867 7 8	
96 0 0	96 0 0	4,291 3 0	5,462 3 0	
47,893 10 3	48,890 5 5	8,41,025 5 5	7,84,076 15 11	

B. Rs. a. p.		
8,32,967 5 4		
63,256 11 9		
7,69,710 9 7	Net receipts for 1874-75.	
8,22,391 4 8	Ditto for 1873-74.	
52,680 11 1	Decrease.	

MEMO. C.

		Rs. a. p.
Budget for 1874-75,	... ...	9.28,800 0 0
Actual for 1874-75,	... ...	8,32,967 5 4
Decrease,	...	95,832 10 8

W. S. HALSEY,
Commissioner of Stamps, N.-W. P.

APPEN

Detailed Statement showing the Receipts and Charges on account of Stamp Duties levied

1.		2.	
Division.	District.	Receipt from Court Fees Act Stamp.	
		1873-74.	1874-75.
		Rs. a. p.	Rs. a. p.
MEERUT, ...	Dehra Dún, ...	19,245 9 0	22,047 10 0
	Sahárunpur, ...	80,096 6 0	80,870 11 0
	Muzaffarnagar, ...	56,464 7 0	55,338 3 0
	Meerut, ...	1,36,984 10 0	1,01,220 15 0
	Bulandshahr, ...	55,482 14 0	54,176 5 0
	Aligarh, ...	1,58,281 5 0	1,35,663 1 0
	Total, ...	5,06,505 3 0	4,49,316 13 0
AGRA, ...	Muttra, ...	74,022 8 0	54,811 14 0
	Farukhabad, ...	1,23,545 10 0	1,20,041 2 0
	Mainpuri, ...	90,835 8 0	85,365 4 0
	Agra, ...	1,23,709 9 0	1,42,186 14 0
	Etáwah, ...	45,734 0 0	39,985 3 0
	Etah, ...	90,808 2 0	71,533 14 0
	Total, ...	5,48,655 5 0	5,13,924 3 0
ROHILKHAND, ...	Bijnor, ...	46,602 5 0	49,252 12 0
	Moradabad, ...	1,49,186 1 0	1,41,743 0 0
	Budaun, ...	92,896 13 0	89,331 4 0
	Bareilly, ...	1,72,284 12 0	1,54,945 3 0
	Sháhjahánpur, ...	90,210 9 0	90,392 12 0
	Total, ...	5,51,180 8 0	5,25,665 7 0
ALLAHABAD, ...	Cawnpore, ...	1,19,001 15 0	1,12,284 0 0
	Fatehpur, ...	27,164 1 0	28,820 15 0
	Bánda, ...	33,217 9 0	31,512 8 0
	Allahabad, ...	2,35,518 4 0	2,25,449 0 0
	Hamírpur, ...	16,469 8 0	18,422 8 4
	Jaunpur, ...	55,242 8 0	62,724 13 0
	Total, ...	4,86,613 13 0	4,79,213 12 4
BENARES, ...	Gorakhpur, ...	1,34,292 0 0	1,27,678 12 0
	Basti, ...	38,351 8 0	35,806 5 0
	Azamgarh, ...	1,02,966 11 0	1,12,599 5 0
	Mirzapur, ...	77,700 15 0	77,109 8 0
	Benares,...	1,00,049 3 0	1,20,389 8 0
	Gházipur, ...	1,46,562 10 0	1,44,349 11 0
	Total, ...	5,99,922 15 0	6,17,933 1 0
JHÁNSI, ...	Jalaun, ...	27,769 7 0	29,175 3 0
	Jhánsi, ...	19,426 8 0	19,017 3 0
	Lalitpur, ...	5,882 8 0	5,954 0 0
	Total, ...	50,078 7 0	54,146 6 0
KUMAUN, ...	Kumaun, ...	37,593 11 0	36,606 6 0
	Garhwál, ...	11,737 5 0	16,484 6 0
	Total, ...	49,331 0 0	53,090 12 0
	GRAND TOTAL,	27,95,287 3 0	26,93,290 6 4

DIX B.

under Court Fees Act in the Districts of the North-Western Provinces for the year 1874-75.

Charges.			
3.		4	
Refunds of Fees under section 13.		Refunds of Fees under section 14.	
1873-74.	1874-75.	1873-74.	1874-75.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
137 0 0	75 0 0	...	...
542 6 0	1,635 0 0	18 12 0	...
27 0 0	...	...	...
634 2 1	485 10 5	56 4 0	...
...	...	...	...
642 0 0	677 14 0	...	...
1,982 8 1	3,073 8 5	75 0 0	...
...	71 6 0	...	...
491 6 0	500 8 0	...	...
1,584 8 0	2,072 10 0	...	...
799 12 0	2,357 0 0	...	...
...	...	...	...
...	...	...	...
2,875 10 0	5,001 8 0	...	...
266 6 0	...	...	...
1,114 5 0	588 0 0	...	...
15 0 0	33 4 0	24 11 0	38 14 0
1,312 4 0	1,213 4 0	123 8 0	209 8 0
314 2 0	247 6 0	...	...
3,022 1 0	2,081 14 0	148 3 0	248 6 0
519 0 0	554 12 0	366 12 0	...
108 12 0	...	...	...
371 2 0	180 10 0	...	12 4 0
6,736 6 0	7,798 14 0	...	...
...	...	...	...
52 10 0	255 0 0	9 6 0	...
7,787 14 0	8,789 4 0	376 2 0	12 4 0
478 6 0	167 2 0	289 12 0	960 4 0
20 4 0	...	...	...
591 8 0	642 14 0	...	...
403 15 0	508 12 0	...	...
203 6 0	756 4 0	...	...
1,064 6 0	1,426 8 0	...	...
2,761 13 0	3,501 8 0	289 12 0	960 4 0
30 12 0	26 10 0	...	...
184 4 0	9 0 0	44 8 0	...
1 8 0	24 0 0	...	...
216 8 0	59 10 0	44 8 0	...
87 8 0	290 0 0	...	...
7 14 0	...	...	...
95 6 0	290 0 0	...	...
18,741 12 1	22,797 4 5	933 9 0	1,220 14 0

APPEN

Detailed Statement showing the Receipts and Charges on account of Stamp Duties levied

Division.	District.	Charges— 6. Refunds of Fees under section 15. 1873-74. Rs. a. p.	1874-75. Rs. a. p.
Meerut, ...	Dehra Dún, ...	25 7 0	...
	Sahárunpur, ...	...	...
	Muzaffarnagar, ...	...	1 12 0
	Meerut, ...	11 9 0	...
	Bulandshahr, ...	...	...
	Aligarh, ...	...	...
	Total, ...	37 0 0	1 12 0
Agra, ...	Muttra, ...	...	...
	Farukhabad, ...	...	...
	Mainpuri, ...	147 0 0	...
	Agra, ...	85 0 0	24 0 0
	Etáwah, ...	75 0 0	10 0 0
	Etah, ...	...	33 12 0
	Total, ...	307 0 0	67 12 0
Rohilkhand, ...	Bijnor, ...	...	...
	Moradabad, ...	...	...
	Budaun, ...	...	24 12 0
	Bareilly, ...	...	...
	Sháhjahánpur, ...	...	...
	Total, ...	...	24 12 0
Allahabad, ...	Cawnpore, ...	...	...
	Fatehpur, ...	...	...
	Bánda, ...	...	...
	Allahabad, ...	...	...
	Hamírpur, ...	...	...
	Jaunpur, ...	...	...
	Total, ...	...	...
Benares, ...	Gorakhpur, ...	...	16 0 0
	Basti, ...	41 11 0	...
	Azamgarh, ...	...	54 8 0
	Mirzapur, ...	...	3 9 0
	Benares, ...	...	...
	Gházipur, ...	...	...
	Total, ...	41 11 0	74 1 0
Jhánsi, ...	Jalaun, ...	...	...
	Jhánsi, ...	...	...
	Lalitpur, ...	...	...
	Total, ...	...	...
Kumaun, ...	Kumaun, ...	...	...
	Garhwál, ...	...	...
	Total, ...	...	...
	Grand Total, ...	385 11 0	168 5 0

MEMO. A.

		Rs.	a.	p.
Gross receipts for 1874-75,	...	26,93,290	6	4
Ditto for 1873-74,	...	27,95,287	3	0
Decrease,	...	1,01,996	12	8

MEMO. B.

		Rs.	a.	p.
Gross receipts for 1874-75,	...	26,93,290	6	4
Total disbursements, 1874-75,	...	24,186	7	5
Net receipt for 1874-75,	...	26,69,103	14	11
Ditto for 1873-74,	...	27,74,805	6	11
Decrease,	...	1,05,701	8	0

Commr. of Stamps' Office, N.-W. P.,
Allahabad, the 2nd August, 1875.

DIX B.—(*continued*).

Court Fees Act in the Districts of the North-Western Provinces for the year 1874-75.

(*continued.*)					
6.		7.		8.	
Refunds of Fees under the Government of India's Notification No. 2768 of the 30th April, 1874.		Gross Charges.		Net Receipts.	
1873-74.	1874-75.	1873-74.	1874-75.	1873-74.	1874-75.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	162 7 0	75 0 0	19,083 2 0	21,972 10 0
...	...	561 2 0	1,835 0 0	79,535 4 0	79,035 11 0
...	...	27 0 0	1 12 0	56,437 7 0	55,336 7 0
...	...	701 15 1	485 10 5	1,36,232 10 11	1,00,735 4 7
...	...	...	...	55,482 14 0	54,176 5 0
...	...	713 8 9	677 14 0	1,57,567 12 3	1,34,985 3 0
...	...	2,166 0 10	3,075 4 5	5,04,339 2 2	4,46,241 8 7
...	...	...	71 6 0	74,022 8 0	54,740 8 0
...	...	491 6 0	500 8 0	1,23,054 4 0	1,19,540 10 0
...	...	1,731 8 0	2,072 10 0	89,104 0 0	83,292 10 0
...	...	884 12 0	2,381 0 0	1,22,824 13 0	1,39,805 14 0
...	...	75 0 0	10 0 0	45,659 0 0	39,975 3 0
...	...	...	33 12 0	90,808 2 0	71,500 2 0
...	...	3,182 10 0	5,069 4 0	5,45,472 11 0	5,08,884 15 0
...	...	266 6 0	...	46,335 15 0	49,252 12 0
...	...	1,114 5 0	588 0 0	1,48,071 12 0	1,41,155 8 0
...	...	39 11 0	96 14 0	92,857 2 0	89,234 6 0
...	...	1,435 12 0	1,422 12 0	1,70,849 0 0	1,53,522 7 0
...	...	314 2 0	247 6 0	89,896 7 0	90,145 6 0
...	...	3,170 4 0	2,355 0 0	5,48,010 4 0	5,23,310 7 0
...	...	885 12 0	554 12 0	1,18,116 3 0	1,11,729 4 0
...	...	108 12 0	...	27,055 5 0	28,820 15 0
...	...	371 2 0	192 14 0	32,846 7 0	31,319 10 0
14 0 0	...	6,750 6 0	7,798 14 0	2,28,767 14 0	2,17,650 2 0
...	...	...	...	16,469 8 0	18,422 8 4
...	...	62 0 0	255 0 0	55,180 8 0	62,469 13 0
14 0 0	...	8,178 0 0	8,801 8 0	4,78,435 13 0	4,70,412 4 4
...	...	768 2 0	1,143 6 0	1,33,523 14 0	1,26,535 6 0
...	...	61 15 0	...	38,289 9 0	35,806 5 0
...	...	591 8 0	697 6 0	1,02,375 3 0	1,11,901 15 0
...	...	403 15 0	512 5 0	77,297 0 0	76,577 3 0
...	...	203 6 0	756 4 0	99,845 13 0	1,19,633 4 0
...	...	1,064 6 0	1,426 8 0	1,45,498 4 0	1,42,923 3 0
...	...	3,093 4 0	4,535 13 0	5,96,829 11 0	6,13,397 4 0
...	...	30 12 0	26 10 0	27,738 11 0	29,148 9 0
...	...	228 12 0	9 0 0	19,197 12 0	19,008 3 0
...	...	1 8 0	24 0 0	5,881 0 0	5,930 0 0
...	...	261 0 0	59 10 0	52,817 7 0	54,086 12 0
...	...	422 11 3	290 0 0	37,170 15 9	36,316 6 0
...	...	7 14 0	...	11,729 7 0	16,484 6 0
...	...	430 9 3	290 0 0	48,900 6 9	52,800 12 0
14 0 0	...	20,481 12 1	24,186 7 5	27,74,805 6 11	26,69,103 14 11

MEMO. C.

		Rs.	a.	p.
Budget-estimate, 1874-75,	...	28,71,200	0	0
Actuals ...	...	26,93,290	1	4
Decrease, ...	...	1,77,909	9	8

W. S. HALSEY,

Commissioner of Stamps, N.-W. P.

APPEN

Detailed Statement showing Discount allowed on sale of Non-judicial Stamps under the

Division.	District.	Detail of Parties who received Discount.			
		Purchase of Bill and Adhesive Stamps.		Licensed Vendors.	
		1873-74.	1874-75.	1873-74.	1874-75.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún, ...	3,469 8 0	3,440 13 0	950 0 0	400 0 0
	Saháranpur,... ...	2,069 4 0	2,146 4 0	13,225 0 0	12,050 0 0
	Muzaffarnagar, ...	715 2 0	677 6 0	13,100 0 0	9,600 0 0
	Meerut, ...	4,041 7 0	4,222 8 0	19,650 0 0	16,200 0 0
	Bulandshahar, ...	1,053 4 0	1,100 3 0	20,893 14 0	17,931 4 0
	Aligarh, ...	5,234 6 0	5,081 15 0	23,700 0 0	22,100 0 0
	Total, ...	16,583 6 0	16,669 1 0	91,518 14 0	78,281 4 0
Agra.	Muttra, ...	2,088 2 0	2,554 0 0	23,872 12 0	15,100 0 0
	Farukhabad, ...	4,945 10 0	6,089 6 0	30,284 0 0	33,438 3 0
	Mainpúri, ...	585 0 0	819 0 0	9,450 0 0	9,175 0 0
	Agra, ...	17,747 12 0	16,076 9 0	27,308 0 0	25,493 14 0
	Etáwah, ...	1,089 3 0	942 9 0	3 850 0 0	3,100 0 0
	Etah, ...	1,010 4 0	958 2 0	17,016 2 0	17,771 0 0
	Total, ...	27,465 15 0	27,439 1 0	1,11,781 1 0	1,04,078 1 0
Rohilkhand.	Bijnor, ...	629 13 0	521 10 0	6,519 13 0	4,793 12 0
	Moradabad, ...	3,650 11 0	3,909 14 0	38,390 0 0	36,528 12 0
	Budaun, ...	661 8 0	605 10 0	19,825 0 0	22,425 0 0
	Bareilly, ...	5,221 3 0	4,741 15 0	48,866 0 0	5[illegible],320 6 0
	Sháhjahánpur, ...	2,490 13 0	2,416 1 0	19,304 8 0	17,500 0 0
	Total, ...	12,654 0 0	12,195 2 0	1,32,905 5[illegible] 0	1,31,567 14 0
Allahabad.	Cawnpore, ...	17,003 13 0	17,531 10 0	12,534 6 0	11,712 8 0
	Fatehpur, ...	401 0 0	383 0 0	4,450 0 0	4,550 0 0
	Bánda, ...	681 5 0	534 9 0	3,125 0 0	2,691 0 0
	Allahabad, ...	9,627 15 0	9,855 5 0	18,263 12 0	16,331 4 0
	Hamírpur, ...	285 0 0	200 0 0	1,749 10 0	1,713 8 0
	Jaunpur, ...	982 12 0	785 0 0	10,100 4 0	8,951 0 0
	Total, ...	28,981 13 0	29,289 8 0	50,228 0 0	45,954 4 0
Benares.	Gorakhpur, ...	738 10 0	678 0 0	32,480 12 0	34,572 12 0
	Basti, ...	359 2 0	433 0 0	21,125 8 0	19,685 8 0
	Azamgarh, ...	825 0 0	1,360 9 0	10,550 0 0	9,817 8 0
	Mirzapur, ...	6,650 15 0	7,125 6 0	23,577 10 0	17,749 8 0
	Benares, ...	13,827 8 0	10,309 1 0	31,676 0 0	29,150 0 0
	Gházipur, ...	6,085 2 0	6,675 2 0	27,448 8 0	30,085 8 0
	Total, ...	28,486 5 0	26,575 2 0	1,46,858 6 0	1,41,060 12 0
Jhánsi.	Jalaun, ...	893 8 0	957 0 0	6,800 0 0	6,600 0 0
	Jhánsi, ...	686 14 0	316 1 0	535 5 0	1,146 11 0
	Lalitpur, ...	278 1 0	285 0 0	900 0 0	800 0 0
	Total, ...	1,858 7 0	1,558 1 0	8,235 5 0	8,546 11 0
Kumaun.	Kumaun, ...	1,804 3 0	1,820 10 0	9,374 12 0	10,471 13 0
	Garhwál, ...	60 0 0	75 0 0	1,786 13 0	1,941 8 0
	Total, ...	1,864 3 0	1,895 10 0	11,161 9 0	12,413 5 0
	Grand Total, ...	1,17,894 1 0	1,15,621 9 0	5,52,688 8 0	5,21,902 3 0

DIX C.

General Stamp Act in the Districts of the North-Western Provinces for the year 1874-75.

Total value of Stamps sold.		Detail of Discount. On sale of Share Transfer, Adhesive.			
		Purchasers.		Licensed Vendors.	
1873-74.	1874-75.	1873-74.	1874-75.	1873-74.	1874-75.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,419 8 0	3,840 13 0	1 0 0	...	...	...
15,294 4 0	14,196 4 0	...	...	...	...
13,815 2 0	10,277 6 0	...	...	...	...
23,691 7 0	20,422 8 0	...	...	...	...
21,947 9 0	19,031 7 0	...	...	...	...
28,934 6 0	27,181 15 0	...	...	...	...
1,08,102 4 0	94,950 5 0	1 0 0	...	...	...
25,960 14 0	17,654 0 0	...	...	...	...
35,229 10 0	39,527 9 0	...	...	...	...
10,035 0 0	9,994 0 0	...	...	...	...
45,055 15 0	41,570 7 0	...	...	...	...
4,939 3 0	4,042 0 0	...	...	...	...
18,026 6 0	18,729 2 0	...	...	...	...
1,39,247 0 0	1,31,517 2 0	...	...	...	...
7,149 10 0	5,315 6 0	...	...	...	...
42,040 11 0	40,438 10 0	...	...	...	...
20,486 8 0	23,030 10 0	...	...	...	...
54,087 3 0	55,062 5 0	...	...	...	...
21,795 5 0	19,916 1 0	...	...	...	...
1,45,559 5 0	1,43,763 0 0	...	...	...	...
29,538 3 0	29,244 2 0	...	...	...	...
4,851 0 0	4,933 0 0	...	...	...	...
3,806 5 0	3,225 9 0	...	...	...	...
27,896 11 0	26,186 9 0	...	...	...	...
2,034 10 0	1,918 8 0	...	...	...	...
11,083 0 0	9,736 0 0	...	...	...	...
79,209 13 0	75,243 12 0	...	...	...	...
33,219 6 0	35,250 12 0	...	...	...	...
21,484 10 0	20,118 8 0	...	...	...	...
11,375 0 0	11,178 1 0	4 11 0	...	...	...
30,228 9 0	24,874 14 0	...	...	...	...
45,503 8 0	39,453 1 0	...	...	...	...
33,533 10 0	36,760 10 0	...	...	...	...
1,75,344 11 0	1,67,635 14 0	4 11 0	...	...	...
7,693 8 0	7,557 0 0	...	...	...	...
1,222 3 0	1,462 12 0	...	...	...	...
1,178 1 0	1,085 0 0	...	...	...	...
10,093 12 0	10,104 12 0	...	...	...	...
11,178 15 0	12,292 7 0	...	...	...	...
1,846 13 0	2,016 8 0	...	...	...	...
13,025 12 0	14,308 15 0	...	...	...	...
6,70,582 9 0	6,37,523 12 0	5 11 0	...	...	...

APPEN

Detailed Statement showing discount allowed on sale of Non-judicial Stamps under the

DETAIL OF

Division.	District.	On sale of Foreign Bill, Adhesive.			
		Purchasers.		Licensed Vendors.	
		1873-74.	1874-75.	1873-74.	1874-75.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
MEERUT.	Dehra Dún, ...	1 0 0	3 9 0	...	...
	Sahúranpur,	...	...	...	...
	Muzaffarnagar,	...	...	...	...
	Meerut,	...	...	...	...
	Bulandshahr,	...	...	...	...
	Aligarh,	...	...	...	...
	Total,	1 0 0	3 9 0	...	...
AGRA.	Muttra,	...	...	...	...
	Farukhabad,	...	1 11 0	...	...
	Mainpuri,	...	...	...	...
	Agra,	...	...	...	...
	Etáwah,	...	...	...	...
	Etah,	...	...	...	...
	Total,	...	1 11 0	...	...
ROHILKHAND.	Bijnor,	...	...	...	...
	Moradabad,	...	...	...	...
	Budaun,	...	...	...	...
	Bareilly,	...	...	...	...
	Sháhjáhanpur,	2 3 0	1 0 7	...	...
	Total,	2 3 0	1 0 7	...	...
ALLAHABAD.	Cawnpore,	...	...	...	...
	Fatehpur,	...	...	...	...
	Bánda,	...	...	...	...
	Allahabad,	...	...	...	...
	Hamírpur	...	...	...	...
	Jaunpur,	...	...	...	...
	Total,	...	...	...	...
BENARES.	Gorakhpur,	...	...	...	...
	Basti,	...	...	...	...
	Azamgarh,	...	...	...	...
	Mirzapur,	...	1 9 0	...	...
	Benares,	...	...	...	...
	Gházipur,	...	...	...	...
	Total,	...	1 9 0	...	...
JHÁNSI.	Jalaun,	...	...	...	...
	Jhánsi,	...	...	...	...
	Lalitpur,	...	...	...	...
	Total,	...	...	...	...
KUMAUN.	Kumaun,	...	...	...	...
	Garhwál,	...	...	...	...
	Total,	...	...	...	...
	GRAND TOTAL,	3 3 0	7 13 7	...	...

DIX C.—*(continued).*

General Stamp Act in the Districts of the North-Western Provinces for the year 1874-75.

DISCOUNT—*(continued).*

On sale of Receipt and one-anna Revenue Adhesive.				*On sale of Bills of Exchange or Hundi.*	
Purchasers.		Licensed Vendors.		Purchasers.	
1873-74.	1874-75.	1873-74.	1874-75.	1873-74.	1874-75.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
195 12 0	196 12 0	...	...	11 0 0	14 10 0
105 5 0	95 15 0	...	...	23 3 0	38 1 0
38 8 0	39 3 0	...	...	4 13 0	1 14 0
163 2 0	165 4 0	...	...	74 11 2	90 0 10
28 7 0	29 1 0	...	...	24 4 5	28 9 3
117 3 0	115 10 0	...	...	168 14 0	158 13 0
648 5 0	641 13 0	...	...	306 13 7	332 0 1
60 10 0	53 4 0	...	...	52 1 0	83 0 0
6 9 0	34 11 0	...	...	222 10 5	242 13 1
32 10 0	49 0 0	...	...	3 15 0	2 3 0
203 1 0	200 1 0	...	...	610 10 7	557 13 8
32 13 0	35 5 0	...	...	24 0 0	16 2 0
58 2 0	58 7 0	...	...	4 5 0	5 4 0
393 13 0	425 12 0	...	...	917 10 0	907 3 9
15 6 8	14 9 0	...	...	6 2 0	3 2 0
107 5 0	110 5 0	...	...	114 0 5	124 11 3
36 4 0	32 13 0	...	...	4 11 0	4 11 0
176 14 0	145 5 0	...	...	125 7 6	121 2 0
90 8 0	84 8 0	...	...	61 2 1	63 1 10
426 5 8	387 8 0	...	...	311 7 9	316 12 1
238 6 0	251 6 0	...	...	595 12 0	600 5 3
25 1 0	22 6 0	...	...	...	1 9 0
18 4 0	17 3 0	...	...	23 12 2	14 10 0
393 7 0	405 1 0	...	...	181 1 9	144 8 9
11 9 0	12 8 0	3 2 0	...	3 2 0	...
38 3 0	33 9 0	...	...	16 8 7	8 13 8
724 14 0	742 1 0	3 2 0	...	770 4 6	769 14 8
40 3 0	40 6 0	...	...	...	...
25 2 11	25 8 0	...	...	3 3 8	2 9 6
21 4 0	34 8 0	...	...	25 10 0	18 14 0
83 4 0	57 4 0	...	...	220 12 9	238 7 9
123 1 0	134 7 0	...	...	496 12 9	348 2 9
86 11 0	89 6 0	...	...	219 10 0	239 12 0
379 9 11	381 7 0	...	...	966 1 2	847 13 6
31 11 9	34 6 5	...	...	23 4 3	25 6 7
...	...	...	...	3 12 0	...
13 10 10	15 15 0	...	...	3 3 0	1 6 9
45 6 7	50 5 5	...	...	30 3 3	26 13 4
97 6 0	89 3 0	...	...	...	3 11 2
3 12 0	4 1 0	...	...	...	...
101 2 0	93 4 0	...	...	...	3 11 2
2,719 8 2	2,722 2 5	3 2 0	...	3,302 8 3	3,204 4 7

APPEN

Detailed Statement showing Discount allowed on sale of Non-judicial Stamps under the

Division.	District.	Detail of			
		On Sale of Bills of Exchange or Hundi.		*On sale of Blue and Black*	
		Licensed Venders.		Purchasers.	
		1873-74.	1874-75.	1873-74.	1874-75.
		Rs. a. p.	Rs. a. p.		
Meerut.	Dehra Dún, ...	...	...	...	...
	Saháranpur, ...	...	...	...	...
	Muzaffarnagar, ...	...	...	...	...
	Meerut, ...	...	...	...	...
	Bulandshahar, ...	...	...	...	...
	Aligarh, ...	...	...	...	...
	Total, ...	...	...	...	...
Agra.	Muttra, ...	...	...	...	...
	Farukhabad, ...	...	...	...	...
	Mainpuri, ...	...	...	...	...
	Agra, ...	...	...	...	...
	Etáwah, ...	...	...	...	...
	Etah, ...	...	...	...	...
	Total, ...	...	...	...	...
Rohilkhand.	Bijnor, ...	...	...	...	...
	Moradabad, ...	...	...	...	...
	Budaun, ...	...	...	...	...
	Bareilly, ...	...	...	...	...
	Shábjáhanpur, ...	...	...	...	...
	Total, ...	...	...	...	...
Allahabad.	Cawnpore, ...	...	...	...	...
	Fatehpur, ...	...	...	...	...
	Bánda, ...	...	...	...	...
	Allahabad, ...	...	...	...	...
	Hamírpur, ...	...	...	...	...
	Jaunpur, ...	...	...	...	...
	Total, ...	...	...	...	...
Benares.	Gorakhpur, ...	6 2 2	15 7 10	...	...
	Basti, ...	...	...	...	...
	Azamgarh, ...	...	...	...	...
	Mirzapur, ...	...	...	...	...
	Benares, ...	...	...	...	...
	Gházipur, ...	...	...	—	...
	Total, ...	6 2 2	15 7 10	...	...
Jhánsi.	Jalaun, ...	...	...	...	...
	Jhánsi, ...	3 2 0	...	...	...
	Lalitpur, ...	...	...	...	...
	Total, ...	3 2 0	...	...	...
Kumaun.	Kumaun, ...	...	...	...	...
	Garhwál, ...	...	...	...	...
	Total. ...	...	...	...	...
	Grand Total, ...	9 4 2	15 7 10	...	...

Commissioner of Stamps' Office, N.-W. P.,
Dated Allahabad, the 2nd August, 1875.

DIX C.—(*concluded*).

General Stamp Act in the Districts of the North-Western Provinces for the year 1874-75.

Discount—(*concluded*). Document Stamps. Licensed Vendors.		Total Discount.		Remarks.
1873-74.	1874-75.	1873-74.	1874-75.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
47 13 0	20 0 0	256 9 0	234 15 0	
396 12 0	361 8 0	525 4 0	495 8 0	
491 0 0	374 0 0	534 5 0	415 1 0	
598 0 0	490 0 0	835 13 2	745 4 10	
697 14 1	617 2 8	750 9 6	674 12 11	
757 0 0	709 0 0	1,043 1 0	988 7 0	
2,988 7 1	2,571 10 8	3,945 9 8	3,549 0 9	
775 0 0	516 0 0	887 11 0	652 4 0	
662 9 6	654 1 0	891 12 11	933 4 1	
290 0 0	282 2 0	326 9 0	333 5 0	
819 3 11	764 13 0	1,632 15 6	1,522 11 8	
119 8 0	99 0 0	176 5 0	150 7 0	
553 4 3	579 6 0	615 11 3	638 1 0	
3,219 9 8	2,895 6 0	4,531 0 8	4,230 0 9	
177 12 0	143 13 0	199 5 5	161 8 0	
1,241 2 9	1,210 13 0	1,462 8 2	1,445 13 3	
655 12 0	741 12 0	696 11 0	779 4 0	
1,156 8 0	1,021 0 0	1,458 13 6	1,287 7 0	
624 0 0	566 5 0	777 13 1	714 14 5	
3,855 2 9	3,683 11 0	4,595 3 2	4,388 15 8	
376 1 0	351 6 0	1,210 3 0	1,203 1 8	
133 8 0	136 8 0	158 9 0	160 7 0	
93 12 0	80 11 8	135 12 2	112 8 8	
548 1 0	489 15 0	1,072 9 9	1,039 8 9	
50 15 8	51 8 11	68 12 8	64 0 11	
299 13 0	271 0 5	354 8 7	313 7 1	
1,502 2 8	1,381 2 0	3,000 7 2	2,893 1 8	
961 10 9	1,009 5 5	1,007 15 11	1,065 3 3	
841 15 10	774 3 5	870 6 5	802 4 5	
316 8 0	274 8 0	368 1 0	327 14 0	
775 14 0	628 5 0	1,079 14 9	925 9 9	
950 4 0	874 8 0	1,570 1 9	1,357 1 9	
823 2 9	901 12 0	1,129 7 9	1,230 14 0	
4,669 7 4	4,462 9 10	6,025 15 7	5,708 15 2	
204 0 0	198 0 0	259 0 0	257 13 0	
8 8 0	9 8 0	15 6 0	10 8 0	
27 0 0	24 0 0	43 13 10	41 5 9	
239 8 0	231 8 0	318 3 10	308 10 9	
293 0 0	297 1 8	390 6 0	389 15 10	
68 0 9	81 14 0	71 12 9	85 15 0	
361 0 9	378 15 8	462 2 9	475 14 10	
6,835 6 3	15,604 15 2	22,878 10 10	21,554 11 7	

W. S. HALSEY,
Commissioner of Stamps, N.-W. P.

APPEN

Comparative Statement showing gross Stamp Sales

Division.	District.	1872-73.	1873-74.	1874-75.	General 1872-73.
		Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún, ...	24,948 3 0	29,830 10 0	30,627 12 0	11,662 3 0
	Sahárunpur, ...	99,080 4 0	1,00,659 4 0	99,938 3 0	23,264 5 0
	Muzaffarnagar, ...	72,539 3 0	75,580 0 0	72,885 9 0	20,940 3 0
	Meerut, ...	1,51,756 6 0	1,74,432 11 0	1,32,922 7 0	32,466 15 0
	Bulandshahr, ...	70,137 8 0	81,908 9 0	76,293 12 0	23,880 13 0
	Aligarh, ...	1,76,638 5 0	2,03,991 12 0	1,74,917 6 0	43,212 5 0
	Total,... ...	5,95,089 13 0	6,66,402 14 0	5,87,585 1 0	1,55,426 12 0
Agra.	Muttra, ...	84,223 5 0	1,03,205 2 0	75,504 12 0	27,681 7 0
	Farukhabad, ...	1,31,109 4 0	1,61,070 13 0	1,59,528 5 0	35,312 5 0
	Mainpuri, ...	1,01,796 2 0	1,08,319 11 0	1,01,909 13 0	16,637 5 0
	Agra, ...	1,76,396 9 0	1,77,143 12 0	1,92,062 0 0	48,639 14 0
	Etáwah, ...	44,265 3 0	58,507 9 0	51,118 11 0	10,538 7 0
	Etah, ...	79,600 1 0	1,08,328 8 0	89,725 0 0	18,286 11 0
	Total,... ...	6,17,390 8 0	7,16,575 7 0	6,69,848 9 0	1,56,496 1 0
Rohilkhand.	Bijnor, ...	58,165 3 0	66,236 2 0	68,788 10 0	18,716 9 0
	Moradabad, ...	1,60,628 8 0	1,99,063 12 0	1,91,367 12 0	48,341 4 0
	Budaun, ...	97,719 12 0	1,17,392 2 0	1,15,500 0 0	24,834 8 0
	Bareilly, ...	2,08,205 13 0	2,26,674 7 0	2,08,722 14 0	56,549 11 0
	Sháhjahánpur, ...	99,341 11 0	1,15,688 6 0	1,13,553 15 0	25,476 8 0
	Total,... ...	6,24,060 15 0	7,25,054 13 0	6,98,033 3 0	1,71,918 8 0
Allahabad.	Cawnpore, ...	1,57,522 14 0	1,63,366 1 0	1,54,176 13 0	44,072 4 0
	Fatehpur, ...	27,353 3 0	35,064 0 0	37,073 12 0	8,388 14 0
	Bánda, ...	42,155 8 0	41,423 3 0	38,014 12 0	7,963 7 0
	Allahabad, ...	2,76,284 14 0	2,73,272 11 0	2,62,244 5 0	43,848 7 0
	Hamírpur, ...	24,993 3 0	23,868 0 0	24,111 12 4	7,844 0 0
	Jaunpur, ...	64,876 9 0	72,923 15 0	78,896 9 0	18,591 11 0
	Total,... ...	5,93,186 3 0	6,09,917 14 0	5,94,517 15 4	1,30,708 11 0
Benares.	Gorakhpur, ...	1,46,137 10 0	1,70,482 8 0	1,66,259 10 0	33,743 3 0
	Basti, ...	50,651 3 0	61,572 5 0	57,159 5 0	21,642 4 0
	Azamgarh, ...	1,11,481 5 0	1,26,699 4 0	1,34,503 12 0	24,099 8 0
	Mirzapur, ...	1,09,289 13 0	1,13,498 9 0	1,06,723 15 0	36,825 6 0
	Benares, ...	1,37,781 11 0	1,54,365 4 0	1,64,929 13 0	54,597 2 0
	Gházipur, ...	1,71,214 13 0	1,88,504 15 0	1,88,247 3 0	37,888 5 0
	Total,... ...	7,26,506 7 0	8,15,122 13 0	8,17,823 10 0	2,08,795 12 0
Jhánsi.	Jalaun, ...	37,075 1 10	41,125 9 0	41,700 1 0	11,843 4 0
	Jhánsi, ...	25,861 11 0	25,252 13 0	24,700 2 0	6,835 3 0
	Lalitpur, ...	6,147 3 0	7,602 6 0	7,466 14 0	1,510 14 0
	Total,... ...	69,083 15 10	73,980 12 0	73,867 1 0	20,189 5 0
Kumaun.	Kumaun, ...	41,549 5 0	50,215 12 0	49,644 15 0	13,061 13 0
	Garhwál, ...	9,131 1 0	13,577 6 0	18,501 14 0	1,842 8 0
	Total,... ...	50,680 6 0	63,793 2 0	68,148 13 0	14,904 5 0
	Embossing Press, ...	8,054 2 0	4,587 3 0	5,557 7 0	8,054 2 0
	Grand Total, ...	32,84,052 5 10	36,75,234 14 0	35,15,381 11 4	8,66,493 8 0

Commissioner of Stamps' Office, N.-W. P.,
Allahabad, the 2nd August, 1875.

DIX D.

during the years 1872-73, 1873-74, *and* 1874-75.

Stamps.		Court Fees Stamps.		
1873-74.	1874-75.	1872-73.	1873-74.	1874 75.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
10,585 1 0	8,580 2 0	13,276 0 0	19,245 9 0	22,047 10 0
20,562 14 0	19,067 8 0	75,815 15 0	80,096 6 0	80,870 11 0
19,115 9 0	17,547 6 0	51,599 0 0	56,464 7 0	55,338 3 0
37,498 1 0	31,701 8 0	1,19,289 7 0	1,36,934 10 0	1,01,220 15 0
26,425 11 0	22,117 7 0	46,256 11 0	55,482 14 0	54,176 5 0
45,710 7 0	39,254 5 0	1,33,426 0 0	1,58,281 5 0	1,35,663 1 0
1,59,897 11 0	1,38,268 4 0	4,39,663 1 0	5,06,505 3 0	4,49,316 13 0
29,182 10 0	20,692 14 0	56,541 14 0	74,022 8 0	54,811 14 0
37,525 3 0	39,487 3 0	95,796 15 0	1,23,545 10 0	1,20,041 2 0
17,484 5 0	16,544 9 0	85,758 13 0	90,835 6 0	85,365 4 0
53,434 4 0	49,875 2 0	1,27,756 11 0	1,23,709 8 0	1,42,186 14 0
12,773 9 0	11,133 8 0	33,726 12 0	45,724 0 0	39,985 3 0
17,520 6 0	18,191 2 0	61,313 6 0	90,808 2 0	71,533 14 0
1,67,920 5 0	1,55,924 6 0	4,60,894 7 0	5,48,655 2 0	5,13,924 3 0
19,633 13 0	19,535 14 0	39,448 10 0	46,602 5 0	49,252 12 0
49,877 11 0	49,624 4 0	1,19,287 4 0	1,49,186 1 0	1,41,743 8 0
24,465 6 0	26,268 12 0	74,885 4 0	92,896 12 0	89,331 4 0
54,389 11 0	53,777 11 0	1,51,656 2 0	1,72,284 12 0	1,54,945 3 0
25,477 13 0	23,161 3 0	73,865 3 0	90,210 9 0	90,392 12 0
1,73,874 6 0	1,72,367 12 0	4,59,142 7 0	5,51,180 7 0	5,25,665 7 0
44,364 2 0	41,892 13 0	1,13,450 10 0	1,19,001 15 0	1,12,284 0 0
7,899 15 0	8,2 2 13 0	18,964 5 0	27,164 1 0	28,820 15 0
8,205 10 0	6,502 4 0	34,192 1 0	33,217 9 0	31,512 8 0
37,754 10 0	36,795 5 0	2,32,436 14 0	2,35,518 1 0	2,25,449 0 0
7,398 8 0	5,689 4 0	17,148 12 0	16,469 8 0	18,422 8 4
17,681 7 0	16,171 12 0	46,284 14 0	55,242 8 0	62,724 13 0
1,33,304 3 0	1,15,304 3 0	4,62,477 8 0	4,86,613 10 0	4,79,213 12 4
30,199 2 0	38,580 14 0	1,12,394 7 0	1,34,291 15 0	1,27,678 12 0
23,221 5 0	21,353 0 0	29,008 15 0	38,351 0 0	35,806 5 0
23,752 9 0	21,904 7 0	87,381 13 0	1.02,966 11 0	1,12,599 5 0
35,797 10 0	29,614 7 0	72,414 7 0	77,700 15 0	77,109 8 0
54,316 8 0	44,540 5 0	83,184 9 0	1,00,048 12 0	1,20,389 8 0
41,942 8 0	43,897 8 0	1,33,326 8 0	1,46,562 7 0	1,44,3[illegible]9 11 0
2,15,201 1 0	1,99,890 9 0	5,17,710 11 0	5,99,921 12 0	6,17,933 1 0
13,356 2 0	12.524 14 0	25,231 13 10	27,769 7 0	29,175 3 0
5,826 5 0	5,682 15 0	19,026 8 0	19,426 8 0	19,017 3 0
1,719 14 0	1,512 14 0	4,636 5 0	5,882 8 0	5.954 0 0
20,902 5 0	19,720 11 0	48,894 10 10	53,078 7 0	54,146 6 0
12,622 1 0	13,049 9 0	28,487 8 0	37,593 11 0	36,606 6 0
1,840 1 0	2,017 8 0	7,288 9 0	11,737 5 0	16,484 6 0
14,462 2 0	15,058 1 0	35,776 1 0	49,331 0 0	53,090 12 0
4,387 3 0	5,557 7 0	...	...	...
8,79,949 5 0	8,22,091 5 0	24,17,558 13 10	27,95,285 9 0	26,93,290 6 4

W. S. HALSEY,

Commissioner of Stamps, N.-W. P.

APPENDIX E.

Statement showing Gross Receipts of each month of four financial years, 1871-72, 1872-73, 1873-74, *and* 1874-75.

Month.	1871-72.	1872-73.	1873-74.	1874-75.	General Stamps.				Court Fees Stamps.			
					1871-72.	1872-73.	1873-74.	1874-75.	1871-72.	1872-73.	1873-74.	1874-75.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
April, ...	2,06,112 12 5	3,02,136 6 0	2,72,744 4 0	2,98,090 4 9	49,960 15 5	64,991 8 0	54,555 5 0	60,867 3 9	1,56,151 13 0	2,37,144 14 0	2,18,188 15 0	2,37,223 1 0
May, ...	2,75,018 0 5	2,42,926 3 11	3,17,460 4 0	2,91,219 5 3	66,190 1 5	59,954 11 11	78,491 11 0	63,443 15 3	2,08,827 15 0	1,82,971 8 0	2,38,968 9 0	2,27,775 6 0
June, ...	3,15,139 8 5	3,39,947 12 5	3,93,283 15 2	3,77,845 14 2	84,053 2 5	97,562 14 5	95,164 13 2	93,883 4 10	2,31,086 6 0	2,42,384 14 0	2,98,119 2 0	2,83,962 9 4
July, ...	3,03,639 0 1	3,78,518 11 8	3,97,299 3 7	3,74,231 4 0	78,909 2 1	1,05,385 11 8	97,494 11 7	85,374 5 0	2,24,729 14 0	2,73,133 0 0	2,99,804 8 0	2,88,856 15 0
August, ...	3,24,678 6 11	3,14,665 10 2	3,64,110 8 9	3,33,800 13 4	73,828 9 11	80,015 15 2	85,135 8 9	70,387 7 4	2,50,849 13 0	2,34,649 11 0	2,78,975 0 0	2,62,913 6 0
September, ...	2,74,857 5 7	3,06,568 14 7	2,67,573 11 9	3,22,778 3 6	62,070 0 4	69,825 5 9	64,793 6 9	68,207 12 6	2,12,787 5 3	2,36,743 8 10	2,22,780 5 0	2,54,570 7 0
October, ...	89,432 4 1	1,02,500 15 11	1,80,282 6 3	1,79,850 15 9	45,153 9 1	55,228 3 11	71,860 12 3	57,381 13 9	44,278 11 0	47,272 12 0	1,08,421 10 0	1,21,969 2 0
November, ...	2,42,154 7 10	2,79,606 9 6	2,50,083 13 5	2,23,442 4 10	65,516 1 10	66,900 6 6	59,045 15 5	61,793 11 10	1,76,631 6 0	2,12,706 3 0	1,91,037 14 0	1,61,648 9 0
December, ...	1,92,679 15 11	2,46,976 2 5	2,73,007 13 2	2,64,027 15 5	53,562 7 11	64,922 13 5	71,175 12 2	66,440 1 5	1,39,417 8 0	1,82,053 5 0	2,01,832 1 0	1,97,587 14 0
January, ...	3,10,534 11 7	3,01,367 6 9	3,34,448 3 9	3,31,909 0 11	87,171 4 7	84,347 14 0	78,235 0 9	86,871 3 11	2,23,363 7 0	2,17,019 8 9	2,56,213 3 0	2,45,037 13 0
February, ...	2,41,318 7 6	2,66,606 5 4	2,66,182 14 10	2,06,158 12 0	67,729 9 6	70,109 5 1	65,996 9 10	56,413 7 0	1,73,588 14 0	1,96,497 0 3	2,00,886 5 0	1,49,745 5 0
March, ...	1,73,391 5 3	2,12,027 11 6	3,47,729 0 0	3,21,902 13 9	52,482 13 3	57,045 2 6	67,669 5 0	61,902 14 9	1,20,908 3 0	1,54,982 9 0	2,80,059 11 0	2,61,999 15 0
Total, ...	29,48,956 6 0	32,93,848 14 2	36,84,206 2 8	35,26,257 11 8	7,86,327 13 9	8,76,290 0 4	8,88,918 15 8	8,32,967 5 4	21,62,628 8 3	24,17,558 13 10	27,95,287 3 0	26,93,290 6 4

COMMR. OF STAMP'S OFFICE, N.-W. P.,
Allahabad, the 2nd August, 1875.

W. S. HALSEY,
Commissioner of Stamps, N.-W. P.

APPENDIX F.

Comparative Statement of Prosecutions on account of infringements of Stamp Law in the North-Western Provinces during the years 1873-74 *and* 1874-75.

Number.	1. District.	2. Number of cases prosecuted during 1873-74. Convicted.	Acquitted.	Total.	3. Number of cases prosecuted during 1874-75. Convicted	Acquitted.	Total.	Remarks.
1	Dehra Dún, ...	2	1	3	1	1	2	
	Sahárunpur, ...	...	...	...	...	...	...	
	Muzaffarnagar, ...	...	1	1	1	...	1	
	Meerut, ...	1	...	1	1	...	1	
5	Bulandshahar, ...	1	...	1	...	...	...	
	Aligarh, ...	1	...	1	...	...	...	
	Muttra, ...	1	5	6	3	...	3	
	Farukhabad, ...	...	...	...	...	...	...	
	Mainpuri, ...	...	...	...	2	...	2	
10	Agra, ...	2	...	2	2	1	3	3 persons.
	Etawáh, ...	1	...	1	10	1	11	
	Etah, ...	4	...	4	...	...	...	
	Bijnor, ...	...	...	...	...	14	14	
	Moradabad, ...	1	...	1	1	...	1	
15	Budaun, ...	3	1	4	8	...	8	The same defendant convicted in 2 out of 8 cases.
	Bareilly, ...	1	...	1	...	...	...	
	Sháhjahánpur, ...	13	2	15	3	...	3	8 persons.
	Cawnpore, ...	7	2	9	...	...	...	
	Fatehpur, ...	...	...	...	...	...	...	
20	Banda, ...	10	...	10	17	12	29	
	Allahabad, ...	4	5	9	1	2	3	3 persons.
	Hamírpur, ...	...	...	...	4	1	5	
	Jaunpur, ...	...	1	1	2	...	2	3 persons
	Gorakhpur, ...	2	...	2	3	...	3	7 persons.
25	Basti, ...	2	...	2	1	3	4	
	Azamgarh, ...	...	1	1	...	...	...	
	Mirzapur, ...	...	...	...	2	1	3	
	Benares, ...	1	...	1	...	...	...	
	Gházipur, ...	5	1	6	1	4	5	
30	Jalaun, ...	4	...	4	...	...	...	
	Jhánsi, ...	2	...	2	6	...	6	
	Lalitpur, ...	...	...	...	...	...	...	
	Kumaun, ...	...	...	...	...	...	...	
34	Garhwál, ...	2	...	2	2	1	3	
	Total, ...	70	20	90	71	41	112	

COMMR. OF STAMP'S OFFICE, N.-W. P.,
Allahabad, the 2nd August, 1875.

W. S. HALSEY,
Commissioner of Stamps, N.-W. P.

APPENDIX G.

Detailed Statement of Sale of Stamps in the North-Western Provinces for the year 1874-75.

Value of Stamps.	Number of Stamps sold in the year 1874-75.
Receipt and Revenue Adhesive Stamps.	
1 anna, ...	734,904
Foreign Bill Adhesive Stamps.	
2 annas, ...	213
3 „ ...	183
4 „ ...	131
6 „ ...	223
8 „ ...	123
12 „ ...	212
1 rupee, ...	61
1½ rupee, ...	105
2 „ ...	3
3 „ ...	19
4 „ ...	1
6 „ ...	4
Total, ...	1,278
Bill of Exchange or Hundi.	
1 anna, ...	45
2 „ ...	21,759
3 „ ...	28,212
4 „ ...	2,258
5 „ ...	5,002
6 „ ...	27,904
8 „ ...	1,031
9 „ ...	5,510
12 „ ...	17,787
15 „ ...	4,028
1 rupee, ...	51
1½ rupee, ...	14,159
2 „ ...	6
3 „ ...	2,038
4 „ ...	4
4½ „ ...	4
6 „ ...	153
8 „ ...	1
9 „ ...	2
12 „ ...	29
18 „ ...	1
24 „ ...	3
Total, ...	129,982
Share Transfer Adhesive Stamps.	
4 anna, ...	129
8 „ ...	101
1 rupee, ...	50
1¼ rupee, ...	2
2½ „ ...	2
3¾ „ ...	1
Total, ...	285
Pleader Certificate Stamp.	
d 5 rupees, ...	256
g 8 „ ...	489
10 „ ...	3
e 15 „ ...	281
f 16 „ ...	173
b 25 „ ...	473
Total, ...	1,675
Revenue Agent's Certificate.	
5 rupees, ...	429
6 „ ...	15
8 „ ...	53
10 „ ...	18
15 „ ...	11
Total, ...	526

Value of Stamps.	Number of Stamps sold in the year 1874-75.
Sulphur License Stamps.	
10 rupees, ...	327
Arms License Stamps.	
10 rupees, ...	94
Talbanas Stamps.	
3 annas, ...	68,126
6 „ ...	35,529
9 „ ...	16,785
12 „ ...	100
Total, ...	120,540
Non-judicial Stamps.	
1 anna, ...	3,289
2 „ ...	483,[illegible]35
4 „ ...	222,788
8 „ ...	198,807
12 „ ...	2
1 rupee, ...	67,775
1½ rupee, ...	7,605
2 rupees, ...	21,805
2½ „ ...	3,3[illegible]9
3 „ ...	7,857
3½ „ ...	854
4 „ ...	6,116
4½ „ ...	297
5 „ ...	4,704
6 „ ...	2,110
7 „ ...	1,081
7½ „ ...	858
8 „ ...	3,569
9 „ ...	441
10 „ ...	2,799
12 „ ...	25
12½ „ ...	291
15 „ ...	1,821
16 „ ...	1,282
17½ „ ...	112
18 „ ...	65
20 „ ...	958
22 „ ...	2
22½ „ ...	67
23 „ ...	14
24 „ ...	3
25 „ ...	537
27 „ ...	3
27½ „ ...	42
30 „ ...	389
32 „ ...	1
32½ „ ...	28
35 „ ...	168
36 „ ...	3
37 „ ...	3
37½ „ ...	25
40 „ ...	167
42 „ ...	2
42½ „ ...	12
45 „ ...	82
47½ „ ...	13
50 „ ...	164
52½ „ ...	18
55 „ ...	58
56 „ ...	2
57½ „ ...	17
59 „ ...	2
60 „ ...	69
62 „ ...	1
62½ „ ...	18
64 „ ...	2
65 „ ...	34
66 „ ...	2
67½ „ ...	10
70 „ ...	41
72½ „ ...	4
75 „ ...	34
76 „ ...	6

Value of Stamps.	Number of Stamps sold in the year 1874-75.
77½ rupees, ...	6
80 „ ...	40
82½ „ ...	6
85 „ ...	12
87½ „ ...	6
90 „ ...	18
92½ „ ...	2
95 „ ...	5
97½ „ ...	6
100 „ ...	84
105 „ ...	3
110 „ ...	1
112½ „ ...	2
115 „ ...	3
120 „ ...	2
125 „ ...	41
130 „ ...	1
135 „ ...	3
140 „ ...	2
145 „ ...	2
150 „ ...	30
165 „ ...	1
175 „ ...	2
187½ „ ...	1
200 „ ...	16
237½ „ ...	2
250 „ ...	2
262½ „ ...	1
300 „ ...	6
400 „ ...	2
500 „ ...	2
700 „ ...	1
1,000 „ ...	1
Total, ...	1,046,821
Judicial and Court Fees Stamps.	
1 anna, ...	987,569
2 „ ...	181,510
3 „ ...	114,625
4 „ ...	193,495
6 „ ...	2,38,837
8 „ ...	1,531,207
12 „ ...	1,55,383
1 rupee, ...	2,43,887
1½ rupee, ...	1,386
2 „ ...	61,455
2½ „ ...	987
3 „ ...	1,134
3½ „ ...	836
4 „ ...	21,560
4½ „ ...	579
5 „ ...	16,066
5½ „ ...	1,068
6 „ ...	584
6½ „ ...	489
7 „ ...	10,500
7½ „ ...	57
8 „ ...	3,698
8½ „ ...	223
9 „ ...	44
9½ „ ...	220
10 „ ...	10,385
11 „ ...	177
12 „ ...	161
12½ „ ...	163
13 „ ...	62
14 „ ...	130
15 „ ...	58
16 „ ...	1,812
17 „ ...	87
18 „ ...	163
19 „ ...	111
20 „ ...	4,732
21 „ ...	56
22 „ ...	41
22½ „ ...	16
23 „ ...	46
24 „ ...	173

APPENDIX G.—(*concluded*).

Detailed Statement of Sale of Stamps in the N.-W. Provinces for the year 1874-75.

Value of Stamps.	Number of Stamps sold in the year 1874-75.	Value of Stamps.	Number of Stamps sold in the year 1874-75	Value of Stamps.	Number of Stamps sold in the year 1874-75.
Judicial and Court Fees Stamps.					
25 rupees ...	407				
26 " ...	92				
27 " ...	46	62½ " ...	33	155 rupees, ...	11
27½ " ...	6	63 " ...	6	160 " ...	17
28 " ...	94	64 " ...	181	165 " ...	10
29 " ...	24	67 " ...	2	170 " ...	13
30 " ...	121	68 " ...	3	175 " ...	33
31 " ...	33	69 " ...	5	180 " ...	11
32 " ...	986	70 " ...	688	185 " ...	13
33 " ...	5	71 " ...	2	190 " ...	10
34 " ...	9	72 " ...	4	195 " ...	13
35 " ...	199	73 " ...	4	200 " ...	145
36 " ...	35	75 " ...	197	205 " ...	7
37 " ...	7	76 " ...	21	210 " ...	17
37½ " ...	58	77 " ...	5	215 " ...	7
38 " ...	12	78 " ...	4	220 " ...	12
39 " ...	14	79 " ...	5	225 " ...	5
40 " ...	1345	80 " ...	488	230 " ...	12
41 " ...	8	81 " ...	4	235 " ...	7
42 " ...	2	82 " ...	4	240 " ...	10
43 " ...	2	85 " ...	3	250 " ...	69
44 " ...	6	86 " ...	4	255 " ...	6
45 " ...	8	87½ " ...	30	260 " ...	12
46 " ...	16	90 " ...	2	265 " ...	2
47 " ...	27	91 " ...	21	270 " ...	5
48 " ...	108	92 " ...	17	275 " ...	6
49 " ...	39	93 " ...	23	280 " ...	4
50 " ...	450	94 " ...	18	290 " ...	10
51 " ...	21	95 " ...	7	295 " ...	3
52 " ...	13	96 " ...	29	300 " ...	31
52½ " ...	5	97 " ...	13	350 " ...	24
53 " ...	30	98 " ...	20	400 " ...	59
54 " ...	22	99 " ...	16	500 " ...	25
55 " ...	16	100 " ...	445	600 " ...	20
56 " ...	15	105 " ...	1	700 " ...	26
57 " ...	22	110 " ...	5	1,000 " ...	28
57½ " ...	4	115 " ...	12	2,000 " ...	2
58 " ...	21	120 " ...	9		
59 " ...	19	125 " ...	59		
60 " ...	183	130 " ...	17	Total, ...	3,798,472
61 " ...	1	135 " ...	15		
62 " ...	3	140 " ...	7		
		145 " ...	7	GRAND TOTAL,	48,29,904
		150 " ...	48		

COMMISSIONER OF STAMP'S OFFICE, N.-W. P.,
Allahabad, the 2nd August 1875.

W. S. HALSEY,
Commissioner of Stamps, N.-W. P.

APPENDIX H.

Comparative Statement of Non-official Vendors in the North-Western Provinces for the official years 1873-74 *and* 1874-75.

Division.	District.	Number of vendors, 1873-74.	Number of vendors, 1874-75.
Meerut, ...	Dehra Dún	3	4
	Sahárnpur, ...	20	417
	Muzaffarnagar, ...	31	32
	Meerut, ...	27	32
	Bulandshahr, ...	31	26
	Aligarh, ...	24	33
Agra, ...	Muttra, ...	37	28
	Farukhabad, ...	27	28
	Mainpuri, ...	27	24
	Agra, ...	15	30
	Etáwah, ...	9	14
	Etah, ...	34	42
Rohilkhand, ...	Bijnor, ...	6	7
	Moradabad, ...	47	35
	Budaun, ...	19	27
	Bareilly, ...	30	36
	Sháhjahánpur, ...	20	17
Allahabad, ...	Cawnpore, ...	15	16
	Fatehpur, ...	4	3
	Bánda, ...	2	1
	Allahabad, ...	14	14
	Hamírpur, ...	4	2
	Jaunpur, ...	19	17
Benares, ...	Gorakhpur, ...	14	15
	Basti, ...	15	17
	Azamgarh, ...	12	11
	Mirzapur, ...	19	17
	Benares, ...	16	15
	Gházipur, ...	35	30
Jhánsi, ...	Jalaun, ...	12	14
	Jhánsi, ...	3	4
	Lalitpur, ...	1	1
Kumaún, ...	Kumaún, ...	14	15
	Garhwál, ...	1	2
	Total ...	607	636

Commissioner of Stamp's Office, N.-W. P.,
Allahabad, the 2nd August, 1875.

W. S. HALSEY,
Commissioner of Stamps, N.-W. P.

APPENDIX I.

Statement showing the number of cases of unstamped or insufficiently stamped instruments brought to the notice of the Collectors of the different Districts of the North-Western Provinces during 1874-75.

Number.	District.	How brought to notice.				How disposed of.			Number of instruments brought to notice under section 23, which were impounded by the Registration Department.	Remarks.
		Under section 22.	Under section 23.	Under section 24.	Total.	Under sections 20 and 24.	Criminally prosecuted.	Total.		
1	Dehra Dún, ...	...	2	...	2	1	1	2	2	
2	Sahárnpur, ...	...	9	...	9	5	1	6	6	
3	Muzaffarnagar, ...	...	8	4	12	11	1	12	5	
4	Meerut, ...	...	1	...	1	1	...	1	2	
5	Bulandshahr, ...	...	3	...	3	3	...	3	6	
6	Aligarh, ...	...	18	...	18	10	...	10	23	
7	Muttra, ...	...	5	7	12	3	5	8	...	
8	Farukhabad, ...	...	1	...	1	1	...	1	1	
9	Mainpuri, ...	...	2	2	4	1	1	2	1	
10	Agra, ...	3	6	1	10	5	4	9	...	
11	Etawáh, ...	1	4	8	13	4	9	13	2	
12	Etah, ...	...	1	...	1	1	...	1	...	
13	Bijnor, ...	1	13	...	14	12	...	12	12	
14	Moradabad, ...	1	7	...	8	4	1	5	7	
15	Budaun, ...	...	24	2	26	13	7	20	16	
16	Bareilly, ...	...	5	...	5	4	...	4	2	
17	Sháhjahánpur, ...	3	14	...	17	11	3	14	15	
18	Cawnpore, ...	...	...	...	...	...	...	...	1	
19	Fatehpur, ...	...	5	...	5	4	...	4	2	
20	Bánda, ...	...	12	1	13	12	2	14	11	
21	Allahabad, ...	...	4	3	7	6	1	7	5	
22	Hamírpur, ...	2	2	2	6	3	3	6	...	
23	Jaunpur, ...	2	8	...	10	8	1	9	6	
24	Gorakhpur, ...	2	1	...	3	1	2	3	...	
25	Basti, ...	1	14	1	16	13	1	14	12	
26	Azamgarh, ...	...	...	...	...	...	...	...	...	
27	Mirzapur, ...	...	1	6	7	5	2	7	2	
28	Benares, ...	...	8	2	10	10	...	10	7	
29	Gházipur, ...	1	2	3	6	5	1	6	2	
30	Jalaun, ...	1	...	...	1	1	...	1	...	
31	Jhánsi, ...	10	...	1	11	...	6	6	...	
32	Lalitpur, ...	1	1	...	2	2	...	2	...	
33	Kamaun, ...	...	...	...	...	...	...	...	...	
34	Garhwál, ...	13	...	...	13	4	9	13	...	
	Total, ...	42	181	43	266	164	61	225	148	

COMMISSIONER OF STAMP'S OFFICE, N.-W. P.,
Allahabad, the 2nd August, 1875.

W. S. HALSEY,
Commissioner of Stamps, N.-W. P.

ORDERS OF GOVERNMENT.

No. 165A. OF 1875.

FROM

THE OFFG. SECRETARY TO GOVERNMENT,
NORTH-WESTERN PROVINCES,

TO

THE OFFG. SECRETARY TO THE BOARD OF REVENUE,
NORTH-WESTERN PROVINCES.

DATED NAINI TAL, THE 22ND OCTOBER, 1875.

SIR,

R. REV. DEPARTMENT.

I AM directed to communicate the following remarks on the report on the administration of the Stamp Revenue of the North-Western Provinces, during 1874-75, submitted with your letter No. $\frac{275}{V.\ 101}$, dated the 20th September last.

2. The receipts and expenditure of the last four years have been as follows :—

			1871-72.	1872-73.	1873-74.	1874-75.
			Rs.	Rs.	Rs.	Rs.
RECEIPTS,	General Stamps	Sales ...	7,76,214	8,66,493	8,79,949	8,22,091
		Miscellaneous,	9,573	9,797	8,970	10,876
	Court fees stamps	...	21,62,628	24,17,559	27,95,287	26,93,290
CHARGES,	General Stamps, ...	...	45,387	44,505	47,894	48,890
	Court fees stamps ...	...	54,259	44,970	20,842	24,186
NET RECEIPTS.	General stamps ...	...	7,40,400	8,31,785	8,41,025	7,84,077
	Court fees stamps ...	...	21,08,370	23,72,589	27,74,805	26,69,104

3. The proportions of the different classes, according to value, of general stamps (bill stamps excluded) were as follows:—

	Per cent. 1873-74.	Per cent. 1874-75.
2-anna stamps	13 92	16·73
3-anna "	21·01	21·69
6-anna "	22·61	21·46
12-anna "	14·	13·68
1½-rupee "	11·67	10·89

and for bill of exchange stamps—

	Per cent. 1873-74.	Per cent. 1874-75.
2-anna stamps	46	44
4-anna "	22	22
8-anna "	19½	20
1-rupee "	6½	7
2-rupees "	2	2½

Court fees stamps are chiefly 1 anna and 8 annas. The respective percentages were 26·6 and 40·8 in 1873-74, and 26 and 40·3 in 1874-75.

5. The combined net receipts are less than those of last year, but greater than those of either 1871-72 or 1872-73. It appears from Appendix E. that June and July are always the two most productive months for both general and court-fee stamps; while the revenue from court-fee stamps is of course least in the vacation month of October.

6. *General stamps.*—The details of receipts and expenditure are—

RECEIPTS.

	1871-72.	1872-73.	1873-74.	1874-75.
	Rs.	Rs.	Rs.	Rs.
One-anna adhesive stamps ...	38,651	43,823	46,909	45,763
Foreign bill stamps	627	461	461	718
Share transfer stamps	1,061	612	671	144
Bill of exchange stamps ...	84,564	81,115	73,158	71,297
General stamps	6,51,310	7,40,483	7,58,750	7,04,169
Total sale of stamps ...	7,76,214	8,66,493	8,79,949	8,22,091
Miscellaneous, *i. e.*, duty and fines on account of deficient stamps, adjudication fees, &c., ...	9,573	9,797	8,970	10,876
GRAND TOTAL ...	7,85,787	8,76,290	8,88,919	8,32,967

CHARGES.

	1871-72.	1872-73.	1873-74.	1874-75.
	Rs.	Rs.	Rs.	Rs.
Discount	21,924	23,378	22,879	21,555
Remissions and refunds under— Section 42 ...	...	54	24	24
Section 45 ...	10,479	10,465	12,571	15,362
to licensed vendors,	1,866	457	944	742
Rewards to informers	...	...	33	182
Establishment	8,533	8,526	8,568	8,906
Contingencies	2,854	1,624	2,869	2,119
Total ...	45,387	44,505	47,894	48,890

7. The decrease of Rs. 54,581 in the last item of receipts is mainly accounted for by the following districts:—

	Decrease. Rs.		*Decrease.* Rs.
Meerut ...	5,821	Azamgarh ...	1,885
Bulandshahr ...	3,355	Mirzapur ...	6,334
Aligarh ...	6,383	Benares ...	6,251
Muttra ...	8,956	Banda	1,480 (20 per cent.)
Cawnpore ...	3,000	Hamirpur ...	1,638 (23·4 per cent.)
Basti ...	1,963	Jaunpur ...	1,322

8. The decrease is generally attributed to the good harvests. Special causes are assigned in Meerut, Aligarh, and Bulandshahr.

9. *Bill of exchange stamps.*—The Commissioner of Stamps infers from a table which he has compiled, that the use of bill stamps is in most

places very limited, and in some unknown. The Board however indicate several qualifying circumstances. Mr. Halsey's table should be supplemented by a column showing the value of bill stamps purchased. It will then stand thus :—

	Number of bill stamps.	*Value. Rs.*	*Number of bills per diem.*
Farukhabad	27,869	5,421	76
Cawnpore	23,072	13,260	63
Agra	17,389	12,875	47
Benares	9,842	8,154	26
Ghazipur	9,037	5,202	24
Aligarh	8,052	3,262	22
Bareilly	7,546	2,416	20
Mirzapur	6,004	5,646	16
Allahabad	5,608	3,246	15
Meerut	5,796	1,578	15
Muttra	3,366	1,694	9
Etawah	936	488	2
Banda	984	260	2
Fatehpur	5	5	0

10. The Board have already pointed out that though the transactions in Farukhabad are more numerous, those in both Agra and Cawnpore are twice and a half as valuable. It seems that the use of bills in Allahabad is discouraged by the ready encashment of notes by the Bank of Bengal ; that the branch banks of Agra and Cawnpore are similarly used by the merchants of Muttra and Fatehpur ; and that in Mirzapur, and possibly Benares, remittances of cash or notes from Allahabad take the place of bills to some extent. Mr. Halsey's assertion is probably too sweeping. We are not sufficiently acquainted with the operations of trade to affirm that a seeming deficiency in the revenue from bill stamps argues customary evasion of the duty, or to assign any daily number of bills as the least that can suffice for the business done in a town.

11. *Court fee stamps.*—The receipts are wholly derived from the sale of stamps. They have been shown above. The charges in detail were—

		1871-72.	1872-73.	1873-74.	1874-75.
		Rs.	Rs.	Rs.	Rs.
Discount	... ...	28,209	24,251	...	...
Refunds	Under Section 13 ...	19,352	18,067	18,742	22,797
	Under Section 14 ...	1,008	840	933	1,221
	Under Section 15 ...	1,160	387	386	168
	Of value of damaged stamps.	840	1,069	14	...
	To licensed vendors ...	3,689	355	407	...
	Total ...	54,259	44,970	20,842	24,186
	Net receipts ...	21,08,370	23,72,589	27,74,805	26,69,104

12. A saving of between Rs. 25,000 and Rs. 30,000 a year has been effected by the substitution of salaried for licensed vendors. The charges on account of establishment are included in the figures under that head for general stamps.

13. *Increases and decreases.*—The following are the most marked instances of increases and decreases in receipts :—

	Decrease. Rs.		*Increase.* Rs.
Meerut ...	... 35,714	Dehra Dún...	... 2,802
Aligarh ...	... 22,618	Agra ...	... 18,477
Muttra ...	... 19,211	Jaunpur ...	... 7,482
Etah ...	... 19,375	Azamgarh ...	... 9,133
Bareilly ...	... 17,339	Benares ...	... 20,340
Allahabad	... 10,069	Garhwal ...	... 4,747

14. The receipts in Meerut are said to be affected injuriously by the introduction of stamps from the Panjab, where discount is allowed. I am to request that the Commissioner of Stamps will enquire further into this. It is a danger which was apprehended when adhesive labels were first brought into use in place of the old stamped paper.

15. *Adhesive and impressed stamps.*—The general question of the relative advantages and disadvantages of adhesive and impressed stamps need not be discussed here, as fuller information has been called for in G. O. No. 315A., dated 21st September last.

16. *Prosecutions.*—There were 112 cases against 90, but only one more conviction than last year—71 to 70. There were 29 cases in Banda, 11 in Etawah, and 14 in Bijnor ; in the two former districts informers received altogether Rs. 65, while Rs. 10 were given in Azamgarh, and no less than Rs. 107 in Kumaun, with no prosecutions to show in either district. All the Bijnor cases ended in acquittal. The following figures, too, relating to cases of insufficiently-stamped documents brought to the notice of Collectors, and the action taken, show that the penal clauses of the Acts are not yet worked vigorously enough :—

	Cases.	*Prosecutions.*
Muzaffarnagar	12	1
Aligarh	18	0
Etawah	13	9
Bijnor	14	0
Budaun	26	7
Shahjahanpur	19	3
Banda	13	2
Basti	16	1
Jhansi	11	6
Benares	10	0

Etawah and Jhansi are the only districts where an effort seems to have been made to give effect to the law. The Government however understand that Mr. Halsey is about to give special attention to the matter.

I have the honor to be,

SIR,

Your most obedient Servant,

J. S. MACKINTOSH,

Offg. Secretary to Government,
North-Western Provinces.

72223

ANNUAL REPORT

ON THE

ADMINISTRATION OF THE STAMP REVENUE

OF THE

NORTH-WESTERN PROVINCES,

FOR THE YEAR 1875-76.

Published by Authority.

ALLAHABAD:
NORTH-WESTERN PROVINCES GOVERNMENT PRESS.
1876.

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GOVERNMENT 1877 N.W.P.

ANNUAL REPORT

OF THE

ADMINISTRATION OF THE STAMP REVENUE

OF THE

NORTH-WESTERN PROVINCES,

For the year 1875-76.

No. $\frac{294}{V.-108}$ OF 1876.

FROM

C. H. T. CROSTHWAITE, ESQUIRE,

Offg. Secretary to the Board of Revenue, N.-W. P.,

To

B. W. COLVIN, ESQUIRE,

Offg. Secretary to the Government, N.-W. Provinces.

DATED ALLAHABAD, THE 11TH AUGUST, 1876.

SIR,

I AM directed to forward, for the orders of Government, the report of the Commissioner of Stamps on the administration of the stamp revenue in the North-Western Provinces for the year 1875-76.

2. Mr. Halsey has sufficiently analysed the statistics of the year. The receipts under both the General Stamp Act and the Court Fees Act fell far short of the estimates, and were less than in the preceding year.

3. The causes to which the decrease is to be attributed are uncertain. Such explanations as are given by district officers are noticed in the Commissioner's report. There can, however, be no doubt that a portion of the decrease is due to the fraudulent re-use of adhesive stamps, respecting which the Government was addressed in the Board's No. 271N, dated the 31st of May, 1876. The wholesale character of the frauds which are perpetrated is a matter of the gravest import to the stamp revenue.

Most of the cases which have been detected have been reported to Government either separately or in the letter quoted above; but it is to be feared that other cases have occurred which have not yet been brought to light.

4. The receipts of some of the border districts have also been affected to some extent by the discount allowed on the purchase of court fees stamps in the Panjáb and Bengal. But this is of comparatively little consequence, as the imperial revenue is not injured thereby.

5. The Commissioner has discussed at great length the causes which in his opinion have led to the decrease in the sale of bill of exchange stamps, and he repeats the assertion made in his last year's report that native dealers habitually neglect the use of these stamps. He has not, however, adduced any instance* in which such neglect has been substantiated, and the arguments now brought forward in support of his assertion appear to the Junior Member to be inconclusive.

* *Vide* correspondence ending with my No. $\frac{191}{V.-18}$ of 6th May, 1876.

6. If the fact be considered that adhesive stamps cannot be affixed on usance *hundís*, and that in the event of the dishonour of an unstamped *hundí* the document

would be worthless, it can scarcely be supposed that persons could be found so rash as to discount a bill of exchange on which they would be unable to sue.

7. In para. 22 Mr. Halsey states that he believes it to be "a very well-known fact that none of the up-country branches of the Bank of Bengal do much business in the bazar."

The Junior Member has, however, reason to believe from enquiries made at Allahabad that a considerable part of the business carried on by the up-country branches of the Bank of Bengal is the purchase of usance *hundis* on Calcutta and Bombay, and this being so, it is extremely improbable that any unstamped *hundis* would be received by the managers of these branches.

8. The Junior Member understands that bills of exchange are almost exclusively drawn on exports of country produce, and a part of the decrease in the sales of *hundi* stamps may therefore be attributed to the diminished trade in such produce. He is also informed that of late many wealthy native merchants have obtained large cash-credit loans from the banks on the security of their landed property, finding this a much more convenient arrangement than their former practice of drawing *hundis*, which had to be renewed whenever they were unable to retire them on account of a sudden fall in the price of the produce against which they were drawn.

A great portion of the increased receipts from the embossing-press is understood to be due to the mortgage-deeds executed in order to obtain these cash credits, and a proportionate decrease in the sale of *hundi* stamps may fairly be attributed to the same cause.

9. The increase in the receipts from fines and penalties is satisfactory, and it is probable that the Commissioner's Circular No. 2, dated the 29th May, 1876 (124 v., Part II., Board's Extant Circulars), will lead to more decided action in the case of offenders against the stamp laws.

The activity shown in Etáwah may be attributed to the practice which prevails in that district of awarding to the subordinate collectorate officials, on whose information offenders are convicted, half of the fines imposed. The papers relating to the subject were submitted to Government under cover of the Board's No. 85, dated the 1st of March, 1876.

I have the honour to be,

SIR,

Your most obedient servant,

C. H. T. CROSTHWAITE,

Officiating Secretary.

No. 452.

FROM

THE COMMISSIONER OF STAMPS,

NORTH-WESTERN PROVINCES,

TO

THE SECRETARY TO THE BOARD OF REVENUE,

NORTH-WESTERN PROVINCES.

DATED ALLAHABAD, THE 20TH JULY, 1876.

SIR,

I HAVE the honour to forward, for the information of Government, a report on the administration of the stamp revenue for the year 1875-76.

The following table shows comparatively the state of the stamp revenue during the past five years :—

			Gross charges.	*Net receipts.*	*Percentage of charges on receipts.*
			Rs.	Rs.	
1875-76	...	...	66,314	34,44,981	1·91
1874-75	...	...	73,076	34,53,179	2·11
1873-74	...	...	68,374	36,15,830	1·89
1872-73	...	...	89,474	32,04,373	2·79
1871-72	...	...	99,645	28,48,768	3·49
Average	...	...	79,376	33,13,426	2·39

The gross charges this year are the lowest of the five years, the net receipts are above the average, though below those of last year, and the percentage of charges on receipts was lower only in 1873-74.

3. The difference between the Accountant-General's statements and the district statements is under receipts Re. 1-4-11 under the General Stamp Act, and 9 annas under the Court Fees Act, and under charges Rs. 7-5-3. This difference I hope eventually to reconcile, but it is not of sufficient importance to detain this report.

4. The total estimate for the year was Rs. 35,80,000, so that the income has turned out Rs. 1,35,019 less than was expected.

Appendix A.—General Stamp Act.

			Gross charges.	*Net receipts.*
			Rs.	Rs.
1875-76	...	...	50,503	7,77,458
1874-75	...	...	48,890	7,84,076
1873-74	...	...	47,893	8,41,025
1872-73	...	...	44,504	8,31,785
1871-72	...	...	45,387	7,40,399
Average	...	...	47,435	7,94,948

The increased charges in this branch are chiefly caused by two items, Rs. 847 increase under refunds, and Rs. 1,117 increased charges for establishment. The latter will be found chiefly in the districts of Dehra Dún, Aligarh, Bareilly, Allahabad, Benares, Gorakhpur, Kumaun, and Garhwál.

In the Dún the apparent increase is owing to the Mussooree stamp vendor's salary having been debited to contingencies before this year.

In all the other districts the increase arises from the appointment of stamp vendors sanctioned by Government in March, 1875.

5. The receipts are again below both the average of the five years and those of last year. The decrease, amounting to Rs. 6,618, will be found chiefly under the heads "Bills of Exchange" and "General Stamps," columns 5 and 6, the deficit being to some extent recouped under "Revenue Adhesive Stamps" and "Share Transfer," columns 2 and 3.

6. *Column* 2.—The increase under revenue adhesive stamps is chiefly in the districts of Agra, the Dún, Jhánsi, and Kumaun. The first named district no doubt owes its increase to the great influx of people at the camp in the cold season. For the other districts no special cause is assigned.

Mirzapur shows a very considerable falling off. This, it appears, is owing to the Railway Company providing themselves from elsewhere with receipt stamps. They used to take on an average Rs. 500 worth per annum.

7. *Column* 4.—There has been a considerable increase in the sale of share transfer stamps, confined, however, almost entirely to the Dún, Meerut, and the embossing press.

8. *Column* 5.—The sale of bills of exchange stamps has again fallen by nearly Rs. 2,000.

The principal decrease occurs in Farukhabad, Cawnpore, Allahabad, Moradabad, Muttra, Meerut, and Aligarh. This decrease has luckily been in a measure met by the great increase at Agra, and in a smaller way at Mirzapur, Benares, and the embossing press.

9. In almost every instance the decrease in this class of stamp is asserted to be caused by resort to the use of money-orders and currency notes. As regards the former, I have obtained from the following six districts the amount of money-orders issued during the year 1875-76 :—

	Rs.		Rs.
Farukhabad	37,496	or per diem	102
Cawnpore	47,806	,,	131
Aligarh	42,157	,,	115
Meerut	50,616	,,	138
Allahabad	97,837	,,	268
Mirzapur	46,860	,,	130

I have no hesitation in saying the sums for the years do not represent the transactions of one week during the business season of any of the above-mentioned places.

10. The subjoined table will to a great extent establish this :—

	Average daily value of bills of exchange stamps purchased.	*Estimated amount for which drawn.*
	Rs. a. p.	Rs.
Farukhabad	9 0 0	25,000
Cawnpore	29 0 0	50,000
Agra	47 0 0	80,000
Benares	24 0 0	40,000
Gházipur	13 0 0	30,000
Mirzapur	17 0 0	35,000
Aligarh	7 0 0	20,000
Bareilly	7 0 0	20,000
Allahabad	5 0 0	15,000
Meerut	2 0 0	10,000
Muttra	3 0 0	12,000
Etáwah	1 0 0	8,000
Bánda	0 8 0	900

11. The Collector of Farukhabad states that mercantile prosperity is decreasing, and that agricultural prosperity has also contributed to the falling off. The first might well be a reason; the last would be a certain cause of increased mercantile activity.

12. The Collectors of Cawnpore and Allahabad give the increase of money-orders and increased circulation of currency notes as the cause. If the figures above given are not sufficient to dispose of the money-order reason, I have to remark that the Bank of Bengal only charges half per cent. on Calcutta and one per cent. on Bombay (the bazar

rate being always a fraction below the Bank), whilst the charge on money-orders is one per cent. all round, and the amount permitted to be issued to one individual is so small that it can be of no practical use to mere dealing in transactions of the magnitude I know to be of every-day occurrence at Cawnpore, and which the following figures will corroborate.

13. The freight paid on the inward traffic at the goods-station, Cawnpore, of the East Indian Railway for the month of April was Rs. 1,25,651 on 165,308 maunds. The freight paid on the outward traffic at the goods-station, Cawnpore, for the same month was Rs. 3,81,048 on 594,566 maunds, equal to a daily payment of Rs. 16,889.

14. As regards Allahabad I am not prepared to say the existence of the head-quarters of the currency circle may not affect the question to a certain extent: it is a place of no great mercantile importance, but, even such as it is, the merchants could hardly carry on their business without drawing bills in the manner subsequently referred to.

15. The falling off in the sales in the Moradabad district is accounted for by an exceptional circumstance, a large quantity of hundi stamps having been used the year before as a means of remittance.

16. From Muttra the Collector reports the sale of bill of exchange stamps as very much the same as in former years, *i.e.*, a state of continuous decrease, the receipts being in—

							Rs.
1875-76	...	...	...	...	...	...	1,090
1874-75	...	...	...	...	...	...	1,694
1873-74	...	...	...	...	...	...	1,118
1872-73	...	...	...	...	...	...	2,339
1871-72	...	...	...	...	...	...	2,021
1870-71	...	...	...	...	...	...	2,881
1869-70	...	...	...	...	...	...	3,437

But in all these years there has been a money-order office and currency notes in circulation. The great business of the place is pilgrimage, and the supply of the wants of the pilgrims; but the pilgrims would not affect the issue of notes, though they might the encashment.

17. The Collectors of Meerut and Aligarh give the same causes affecting the revenue as the Collectors of Cawnpore and Allahabad; these reasons are effectually disposed of by the amount of money-orders issued.

18. Whatever may have been the case in 1874-75, the past year, I am informed, has been from beginning to end a good business one, and over the average since 1872-73, and this would naturally be the case when one bears in mind the successful harvests. Cheap food always makes business. Last year the Junior Member, in reviewing my report, referred to my remarks on the business done at Cawnpore, Agra, and Farukhabad, and alleged that the merchants at Farukhabad were not a wealthy class, while those at Agra and Cawnpore are.

19. As regards Cawnpore, however, he is misinformed, for, with but few exceptions, all the principal houses in Cawnpore are branches of houses whose headquarters are either at Farukhabad, Mirzapur, or Calcutta; and as regards the credit of the Farukhabad merchants, I need only refer to the way in which they have come forward to subscribe for the Light Railway to Cawnpore.

20. I have never doubted that the business of Agra or Cawnpore was very much in excess of the business of Farukhabad; but I thought, and still think, the value of the hundi stamps is far from representing the business of the place, though, where all neglect the use of stamps, it may very possibly be a fair criterion of the relative amount of business done by any two places.

21. As regards the bearing on the question of the circulation of currency notes, I beg to refer to the large increase in the sale of this class of stamps at Agra, Mirzapur, and Benares.

22. At all three places there are branches of the Bank of Bengal. I am informed that the Bank now does not charge discount on currency notes; that being the case, it is hardly probable the Bank would encash notes except to suit its own convenience, for, as in the long run every article has to be paid for in cash, the Bank would eventually find itself with nothing but notes if it encashed all that were presented to it; and also I believe it is a very well known fact that none of the up-country branches of the Bank of Bengal do much business in the bazar, and consequently cannot be said to have many constituents.

23. But whether money-orders or currency notes affect the sale of bill of exchange stamps or not is really beside the question. Money-orders and currency notes are cash transactions, whilst by far the greater part of the business of the country is carried on by bills having a currency which varies according to the place they are drawn on; these bills as they become due being met by the sale of other bills. For instance, merchants of Mirzapur draw on the following places at the dates given below :—

	Days.
On Calcutta at	51
Moradabad	41
Benares } Gházipur }	11
Cawnpore	21
Agra	31
Delhi	41
Jubbulpur	31
Bombay	61
Hydrabad	61
Umritsar	51
Farukhabad	31
Nágpur	41

And in the same way every place has its fixed periods for drawing on any other place, and it is of the rarest occurrence that bills are drawn at any other than the fixed dates.

24. These are indisputable facts, and being so, how can it be said that money-orders and currency notes have affected the position?

25. Indeed, in many great entrepôts, such as Cawnpore and Agra, the actual want of cash may be very little felt, the import and export trade balancing itself, and being carried on to a very considerable extent by bills having a currency. I do not say that it is so, but I do assert that trading by drawing bills against goods is as common in the up-country bazars as it is in Calcutta or Bombay.

26. The great increase at Agra has been attributed to the influx of native chiefs during the camp at Agra, but the Collector, after discussing the question with the Agent of the Bank of Bengal, has come to the conclusion it is more attributable to the prosperity of the past season; and though money-orders and currency notes are available at Agra, I nowhere find it asserted that their circulation has been affected by bills of exchange.

27. The increase at Mirzapur is attributed to there being more profit in drawing bills on other places than from other places on Mirzapur. This is quite unintelligible, taken in connection with the currency-note theory. For if the business relation between Mirzapur and other places was carried on by means of currency notes, where would be the profit in bills of exchange? What has really happened is, that exchange business has been more profitable this year at Mirzapur than ordinary trading, and that the increased business has led to increased consumption of stamps. I am also informed that the habit of renewing bills by simple endorsement on the back of the original has been of late abandoned, and that entirely fresh bills are now drawn when renewal is required.

28. The Collector of Benares does not notice the increased sale of this class of stamps, but Benares is the most civilized of all the cities of the Upper Provinces, and if currency notes and money-orders could be utilized as means of exchange for trade purposes, I have no doubt they would be so. And here again I may remark that no one suggests that the issue of money-orders or circulation of notes has been affected by the increased use of bills of exchange.

29. Lastly, it is noteworthy that, with the exception of those in the Gorakhpur district, no licensed vendors received discount on bills of exchange stamps,—presumably because they sold none.

30. *Column* 6.—In general stamps there has been a great falling off in receipts in the Gorakhpur, Farukhabad, Gházipur, Budaun, Azamgarh, Basti, and Etah districts. This has in a measure been covered by the increased receipts in Bulandshahr, Saháranpur, Muzaffarnagar, Muttra, Dehra, and the embossing press, the result being a net deficit of Rs. 7,035.

31. The decrease in the Gorakhpur district is accounted for by the fact that the receipts in 1874-75 were larger than usual, owing to the increased number of sales and mortgages arising out of the scarcity of the previous year, whilst the successful harvest of the past year has had just the reverse effect. All the other districts attribute the decreased sales to agricultural prosperity except Etah, where the cause is said to be partly the decrease in indigo seed cultivation.

32. The increased sale in Bulandshahr is, on the other hand, attributed to the healthiness of the past year in contradistinction to the year before when business was quite paralysed by sickness. No special reason is given for the increase in Saháranpur, Muzaffarnagar, or Muttra, but in the Dún it is attributed to the transfer of some large estates during the year.

33. The increased receipts from the embossing press represents probably the difference between the amount credited and the amount embezzled in former years.

34. *Column* 10.—Gives a total increase of Rs. 3,082, or nearly double the receipts of the past year, and shows that a great deal more attention has been paid during the period under review in realizing the stamp duties. This is especially apparent in the districts of Allahabad, Agra, Mainpuri, Moradabad, and Jalaun, whilst the greatest decrease under this head will be found in the Fatehpur district.

35. Under the heading "Charges" (column 1) discount has again slightly decreased. The figures for the past five years are—

					Rs.
1875-76	...	...	...	...	21,297
1874-75	...	...	...	...	21,554
1873-74	...	...	...	...	22,874
1872-73	...	...	...	...	23,377
1871-72	...	...	...	...	21,923

36. *Column* 6.—The cost of establishment has increased by Rs. 1,117, as before explained.

37. *Column* 7.—Contingencies have decreased by Rs. 403.

38. *Appendix B., Court Fees.*—The following table gives the income for the past five years :—

		Gross charges.	*Net receipts.*
		Rs.	Rs.
1875-76	...	15,810	26,67,522
1874-75	...	24,186	26,69,103
1873-74	...	20,481	27,74,805
1872-73	...	44,970	23,72,588
1871-72	...	54,258	21,08,369
Average	...	31,941	25,18,477

39. The charges are considerably below those of any of the past five years, there being a decrease of over Rs. 7,000 alone in column 4, "Refunds under section 13."

40. The receipts, though slightly below last year, are considerably above the average of the five years.

41. The increase and decrease in some districts is very remarkable, as shown below :—

Moradabad ...	+28,716
Aligarh ...	+15,090
Agra ...	+14,219
Muzaffarnagar	+12,190
Allahabad ...	−35,891
Benares ...	−22,320
Bareilly ...	−16,625
Farukhabad	−15,502
Mainpuri ...	−12,961

42. The increase in the revenue is generally attributed to increased litigation and process-serving, though why this should be the case this year it is difficult to imagine.

43. The decrease at Allahabad is attributed to litigants before the High Court sending the stamps required for their suits from the different districts, but I can find no reason for this practice having come specially into use in this particular year.

44. In Benares and Bareilly the decrease is attributed to agricultural prosperity, and from Farukhabad and Mainpuri we have the sufficient reason—the close of settlement operations.

45. The Collectors of Meerut and Gházipur both consider that the discount allowed on the sale of court fee stamps in the Panjáb and Bengal affect their receipts, and I have no doubt, from all I hear, it is to a certain extent the case, and, as I suggested last year, I am of opinion there ought to be one rule for all the provinces.

46. *Prosecution.*—Out of 248 cases brought to the notice of the Collectors, more than half came from the Registration Department, but I venture to think if officers would interest their subordinates a little more in the subject, even to the giving rewards, we should find there would be many cases which ought to be brought to light in every district, and Etáwah would not be so exceptional as it now appears to be. During the past year in that district only 2 out of 27 cases were brought to notice by the Registration Department. The plea of ignorance appears to be almost always admitted as a valid excuse, even in reference to deeds affecting real property ; and yet there is no one so ignorant as not to know that such deeds require registration. If, then, the ignorance does not extend to the Registration laws, there seems to me no valid reason why it should be permitted to extend to the Stamp law.

47. There has been a considerable increase in prosecutions, 119 people in 97 cases having been convicted before the Magistrate, against 71 convicted last year; the proportion of convictions to acquittals has also improved.

48. The number of licensed vendors has increased from 636 to 656.

I have the honour to be,

SIR,

Your most obedient servant,

W. S. HALSEY,

Commissioner of Stamps, N.-W. P.

APPENDICES.

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

RE

Division.	1. District.	2. One-anna Revenue Adhesive Stamps. 1874-75.	2. One-anna Revenue Adhesive Stamps. 1875-76.	3. Foreign Bill Adhesive Stamps. 1874-75.	3. Foreign Bill Adhesive Stamps. 1875-76.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún, ...	2,895 0 0	3,315 0 0	93 0 0	114 0 0
	Saháranpur, ...	1,535 0 0	1,630 0 0	...	...
	Muzaffarnagar, ...	637 4 0	528 15 0	...	...
	Meerut, ...	2,644 0 0	2,807 0 0	50 1 0	55 2 0
	Bulandshahr, ...	465 0 0	660 0 0	...	...
	Aligarh, ...	1,899 10 0	1,823 14 0	...	...
	Total, ...	10,075 14 0	10,764 13 0	143 1 0	169 2 0
Agra.	Muttra, ...	860 0 0	1,080 0 0	...	...
	Farukhabad, ...	635 12 0	1,014 6 0	33 0 0	...
	Mainpuri, ...	920 13 0	602 8 0	...	...
	Agra, ...	3,336 9 0	4,544 8 0	354 2 0	225 0 0
	Etáwah, ...	644 10 0	671 12 0	...	...
	Etah, ...	855 0 0	797 0 0	...	...
	Total, ...	7,252 12 0	8,710 2 0	387 2 0	225 0 0
Rohilkhand.	Bijnor, ...	472 6 0	520 10 0	...	...
	Moradabad, ...	1,780 0 0	1,937 8 0	...	...
	Budaun, ...	616 12 0	574 12 0	...	...
	Bareilly, ...	2,325 0 0	2,420 0 0	...	...
	Sháhjahánpur, ...	1,352 0 0	1,325 0 0	26 0 0	24 0 0
	Total, ...	6,546 2 0	6,777 14 0	26 0 0	24 0 0
Allahabad.	Cawnpore, ...	4,269 3 0	4,206 11 0	2 2 0	13 2 0
	Fatehpur, ...	433 2 0	406 4 0	...	...
	Bánda, ...	364 11 0	356 15 0	...	...
	Allahabad, ...	6,481 0 0	6,357 0 0	19 8 0	37 8 0
	Hamírpur, ...	327 10 0	221 9 0	0 10 0	...
	Jaunpur, ...	610 7 0	326 2 0	...	...
	Total, ...	12,486 1 0	11,874 9 0	22 4 0	50 10 0
Benares.	Gorakhpur, ...	679 0 0	749 0 0	...	...
	Basti, ...	427 0 0	533 10 0	...	...
	Azamgarh, ...	609 7 0	551 10 0	...	...
	Mirzapur, ...	1,016 3 0	605 4 0	139 11 0	104 1 0
	Benares, ...	2,151 0 0	2,090 0 0	0 3 0	76 9 0
	Gházipur, ...	1,472 11 0	1,577 13 0	...	...
	Total, ...	6,355 5 0	6,107 5 0	139 14 0	180 10 0
Jhánsi.	Jalaun, ...	550 6 0	392 8 0	...	...
	Jhánsi, ...	570 3 0	824 11 0	...	...
	Lalitpur, ...	296 6 0	293 6 0	...	...
	Total, ...	1,416 15 0	1,510 9 0	...	...
Kumaun.	Kumaun, ...	1,554 6 0	1,951 14 0	...	...
	Garhwál, ...	76 0 0	90 0 0	...	...
	Total, ...	1,630 6 0	2,041 14 0	...	...
	Embossing Press Receipts, ...	...	...	...	...
	GRAND TOTAL, ...	45,763 7 0	47,787 2 0	718 5 0	649 6 0

DIX A.

under the General Stamp Act XVIII. of 1869, *in the N.-W. P. for the year* 1875-76.

CEIPTS.

4.		5.		6.	
Share Transfer Adhesive Stamps.		Bill of Exchange or Hundi Stamps.		General Stamps.	
1874-75.	1875-76.	1874-75.	1875-76.	1874-75.	1875-76.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. as. p.
5 0 0	165 0 0	485 9 0	479 3 0	5,101 9 0	7,101 15 0
...	...	611 4 0	587 12)	16,921 4 0	22,168 6 0
...	...	40 2 0	42 0 0	16,870 0 0	19,977 2 0
120 0 0	492 0 0	1,578 8 0	1,058 0 0	27,308 15 0	27,846 10 0
...	—	635 3 0	361 8 0	21,017 4 0	27,604 2 0
...	1 0 0	3,261 12 0	2,838 13 0	34,092 15 0	33,179 2 0
125 0 0	658 0 0	6,612 6 0	5,367 4 0	1,21,311 15 0	1,37,377 5 0
...	...	1,694 0 0	1,090 10 0	18,138 14 0	20,600 8 0
...	...	5,420 10 0	3,406 0 0	33,397 13 0	27,573 13 0
...	...	44 12 0	38 12 0	15,579 0 0	13,934 0 0
10 8 0	10 0 0	12,875 9 0	17,415 4 0	33,298 6 0	31,893 12 0
...	...	297 6 0	446 11 0	10,191 8 0	11,251 10 0
...	...	103 2 0	...	17,233 0 0	15,164 11 0
10 8 0	10 0 0	20,435 7 0	22,397 5 0	1,27,838 9 0	1,20,418 6 0
...	...	140 1 0	141 8 0	18,923 7 0	19,500 4 0
...	...	2,130 14 0	1,367 12 0	45,713 6 0	45,328 14 0
...	...	...	25 4 0	25,652 0 0	20,923 10 0
...	...	2,416 15 0	2,678 10 0	49,035 12 0	47,981 11 0
...	...	1,038 1 0	1,045 1 0	20,745 2 0	20,717 10 0
...	...	5,725 15 0	5,258 3 0	1,60,069 11 0	1,54,452 1 0
...	...	13,216 5 0	10,898 1 0	24,361 3 0	24,409 2 0
...	...	4 15 0	6 13 0	7,814 12 0	7,823 8 0
...	...	260 5 0	183 14 0	5,877 4 0	5,950 8 0
8 4 0	...	3,246 9 0	1,834 12 0	27,040 0 0	27,737 8 0
...	...	7 13 0	36 12 0	5,353 3 0	4,965 0 0
...	...	184 1 0	136 6 0	15,377 4 0	14,215 8 0
8 4 0	...	16,964 0 0	13,096 10 0	85,823 10 0	85,101 2 0
...	...	756 10 0	509 12 0	37,145 4 0	29,340 8 0
...	...	39 0 0	75 4 0	20,887 0 0	18,695 7 0
...	...	419 5 0	609 3 0	20,875 11 0	17,097 14 0
0 4 0	5 8 0	5,645 12 0	6,373 0 0	22,812 9 0	22,626 2 0
...	...	8,151 14 0	8,891 8 0	34,237 4 0	33,780 8 0
...	...	5,202 7 0	5,088 7 0	37,222 6 0	31,793 2 0
0 4 0	5 8 0	20,215 0 0	21,547 2 0	1,73,180 2 0	1,53,333 9 0
...	...	406 10 0	383 6 0	11,567 14 0	11,581 12 0
...	...	82 2 0	197 8 0	5,030 10 0	5,496 8 0
...	...	34 8 0	12 12 0	1,182 0 0	1,188 14 0
...	...	523 4 0	593 10 0	17,780 8 0	18,267 2 0
...	2 8 0	266 4 0	168 8 0	11,219 15 0	11,576 9 0
...	...	...	2 13 0	1,941 8 0	2,199 8 0
...	2 8 0	266 4 0	171 5 0	13,161 7 0	13,776 1 0
...	178 12 0	554 10 0	1,026 8 0	5,002 13 0	14,407 12 1
144 0 0	854 12 0	71,296 14 0	69,457 15 0	7,04,168 11 0	6,97,133 6 1

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

RECEIPTS—

Division.	1. District.	7. Total on account of vend of Stamps. 1874-75.	7. 1875-76.	8. Duty on unstamped paper. 1874-75.	8. 1875-76.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún, ...	8,580 2 0	11,175 2 0	408 13 0	...
	Saháranpur, ...	19,067 8 0	24,386 2 0	1,930 9 0	180 11 0
	Muzaffarnagar, ...	17,547 6 0	20,548 1 0	...	1 15 0
	Meerut, ...	31,701 8 0	31,758 12 0	5 4 0	11 8 0
	Bulandshahar, ...	22,117 7 0	28,625 10 0	...	699 0 0
	Aligarh, ...	39,254 5 0	37,842 13 0	3 4 0	2 11 0
	Total, ...	138,268 4 0	1,54,336 8 0	2,347 14 0	895 13 0
Agra.	Muttra, ...	20,692 14 0	22,771 2 0	5 4 0	...
	Farukhabad, ...	39,487 3 0	31,994 3 0	...	...
	Mainpuri, ...	16,544 9 0	14,575 4 0	4 1 0	29 4 0
	Agra, ...	49,875 2 0	54,068 8 0	2 6 0	140 13 0
	Etáwah, ...	11,133 8 0	12,370 1 0	...	33 2 0
	Etah, ...	18,191 2 0	15,961 11 0	8 10 0	49 2 0
	Total, ...	1,55,924 6 0	1,51,760 13 0	20 5 0	222 5 0
Rohilkhand.	Bijnor, ...	19,535 14 0	20,162 6 0	65 0 0	...
	Moradabad, ...	49,624 4 0	48,634 2 0	22 14 0	278 13 0
	Budaun, ...	26,268 12 0	21,523 10 0	2 11 0	8 1 0
	Bareilly, ...	53,777 11 0	53,080 5 0	0 2 0	25 0 0
	Sháhjahánpur, ...	23,161 3 0	23,111 11 0	1 0 0	...
	Total, ...	1,72,367 12 0	1,66,512 2 0	91 11 0	311 14 0
Allahabad.	Cawnpore, ...	41,892 13 0	39,527 0 0	12 12 0	232 10 0
	Fatehpur, ...	8,252 13 0	8,236 9 0	0 8 0	13 14 0
	Bánda, ...	6,502 4 0	6,491 5 6	6 5 0	4 8 0
	Allahabad, ...	36,795 5 0	35,966 12 0	390 8 0	0 6 0
	Hamírpur, ...	5,689 4 0	5,223 5 0	31 4 0	22 4 0
	Jaunpur, ...	16,171 12 0	14,678 0 0	2 14 0	6 6 0
	Total, ...	1,15,304 3 0	1,10,122 15 0	444 3 0	310 0 0
Benares.	Gorakhpur, ...	38,580 14 0	30,599 4 0	...	...
	Basti, ...	21,358 0 0	19,304 5 0	1 0 0	...
	Azamgarh, ...	21,904 7 0	18,258 11 0	...	0 14 0
	Mirzapur, ...	29,614 7 0	29,713 15 0	7 4 0	18 1 0
	Benares, ...	44,540 5 0	44,638 9 0	...	...
	Gházipur, ...	43,897 8 0	38,459 6 0	0 8 0	0 14 0
	Total, ...	1,99,890 9 0	1,81,174 2 0	8 12 0	19 13 0
Jhánsi.	Jalaun, ...	12,524 14 0	12,357 10 0	...	...
	Jhánsi, ...	5,682 15 0	6,518 11 0	51 8 0	0 8 0
	Lalitpur, ...	1,512 14 0	1,495 0 0	2 10 0	11 0 0
	Total, ...	19,720 11 0	20,371 5 0	54 2 0	0 8 0
Kumaun.	Kumaun, ...	13,040 9 0	13,699 7 0	...	125 0 0
	Garhwál, ...	2,017 8 0	2,292 5 0	...	1 8 0
	Total, ...	15,058 1 0	15,991 12 0	...	126 8 0
	Embossing Press Account, ...	5,557 7 0	15,613 0 1	...	...
	GRAND TOTAL, ...	8,22,091 5 0	8,15,882 9 1	2,966 15 0	1,898 0 5

DIX A—(*continued*).

under the General Stamp Act XVIII. of 1869, *in the N.-W. P. for the* 1875-76.

(*concluded*).

9. Duty on insufficiently stamped paper.		10. Fines and penalties under chapter 3, Act XVIII. of 1869.		11. Miscellaneous including adjudication fees paid under Section 39.		12. Gross Receipts.	
1874-75.	1875-76.	1874-75.	1875-76.	1874-75.	1875-76.	1874-75.	1875-76.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
148 7 0	317 0 0	106 2 0	8 0 0	626 10 0	1,751 6 0	9,870 2 0	13,251 8 0
90 4 0	18 0 0	16 4 0	...	271 8 0	5 7 2	21,376 1 0	24,590 4 2
35 10 0	8 13 0	126 14 0	96 14 0	31 4 0	2 2 0	17,741 2 0	20,657 13 0
5 11 0	8 11 0	49 5 0	107 13 0	47 13 0	...	31,603 9 0	31,886 12 0
2 4 0	4 8 0	1 0 0	86 4 0	6 5 0	3 6 3	22,127 0 0	29,418 12 3
12 14 0	71 4 0	177 5 0	337 13 0	222 10 6	15 1 0	39,670 6 6	38,269 10 0
295 2 0	428 4 0	476 14 0	636 12 0	1,200 2 6	1,777 6 5	1,42,538 4 6	1,58,074 11 5
123 12 0	172 6 0	...	...	12 14 6	7 8 6	20,834 12 6	22,951 0 6
11 8 0	18 5 0	201 14 0	338 2 0	54 14 0	9 0 0	39,755 7 0	32,359 10 0
4 12 0	2 15 0	59 8 0	610 12 0	49 4 6	0 10 9	16,662 2 6	15,218 13 9
24 14 0	53 8 1	162 10 0	758 12 0	60 14 4	43 1 2	50,125 14 4	55,054 10 3
66 6 0	6 8 0	...	20 0 0	33 10 2	4 1 7	11,233 8 2	12,433 12 7
12 6 0	87 0 0	...	...	5 0 0	...	18,217 2 0	16,097 13 0
243 10 0	340 10 1	424 0 0	1,727 10 0	216 9 6	64 6 0	1,56,828 14 6	1,54,115 12 1
7 7 0	12 2 0	32 8 0	127 11 0	178 3 0	...	19,819 0 0	20,302 3 0
660 15 0	238 5 0	...	409 5 0	33 6 0	...	50,341 7 0	49,560 9 0
25 6 0	16 9 0	205 5 0	226 4 0	57 15 0	...	26,560 1 0	21,774 8 0
51 0 0	19 2 0	99 6 0	133 9 0	114 9 3	6 4 0	54,042 12 3	53,264 4 0
1 5 0	...	191 0 0	107 7 0	22 13 0	...	23,377 5 0	23,219 2 0
746 1 0	286 2 0	528 3 0	1,001 4 0	406 14 3	6 4 0	1,74,140 9 3	1,68,120 10 0
8 0 0	10 15 0	100 5 0	217 13 0	55 6 6	16 5 6	42,069 4 6	40,034 11 6
16 10 0	31 6 0	346 0 0	55 4 0	13 3 0	...	8,629 2 0	8,337 1 0
65 2 0	3 4 0	190 14 3	74 6 0	0 11 0	...	6,765 4 3	6,573 7 0
18 11 0	118 14 0	30 1 3	647 9 0	46 3 0	30 2 1	37,280 12 3	36,763 11 1
1 0 0	...	85 0 0	98 12 0	43 6 0	...	5,849 14 0	5,344 5 0
17 2 0	18 2 0	197 11 0	284 1 0	59 0 0	0 10 7	16,448 7 0	14,987 3 7
126 9 0	182 9 0	949 15 6	1,377 13 0	217 3 6	47 2 2	1,17,042 12 0	1,12,040 7 2
...	...	146 10 0	408 3 0	132 6 0	1 9 3	38,853 14 0	31,009 0 3
13 14 0	71 1 0	25 0 0	20 5 0	210 10 0	...	21,603 8 0	19,395 11 0
...	17 4 0	13 2 0	63 12 0	36 15 0	0 11 6	21,954 8 0	18,341 4 6
14 4 0	9 2 0	329 10 0	454 6 0	61 4 9	32 6 9	30,026 13 9	30,227 14 9
59 13 0	15 9 0	268 10 0	144 8 0	80 0 0	15 0 0	44,948 12 0	45,013 10 0
15 1 0	53 6 0	273 12 0	200 0 0	34 0 0	4 13 6	44,220 13 0	38,718 7 6
103 0 0	166 6 0	1,056 12 0	1,291 2 0	555 3 2	54 9 0	2,01,614 4 9	1,82,706 0 0
...	44 14 0	...	315 0 0	69 8 0	...	12,592 6 0	12,718 0 0
10 0 0	111 4 0	...	221 0 0	24 0 0	...	5,768 7 0	6,861 15 0
20 8 0	5 0 0	10 8 0	21 4 0	...	...	1,546 8 0	1,521 12 0
30 8 0	161 2 0	10 8 0	557 4 0	91 8 0	...	19,907 5 0	21,101 11 0
20 0 0	23 0 0	...	5 0 0	108 3 4	2 14 9	13,168 12 4	13,855 5 9
...	14 14 0	92 10 0	20 14 0	82 0 0	5 0 0	2,118 4 0	2,334 9 0
20 0 0	37 14 0	92 10 0	25 14 0	116 5 4	7 14 9	15,287 0 4	16,189 14 9
...	...	...	...	0 12 0	...	5,558 3 0	15,613 0 1
1,564 14 0	1,602 15 1	3,538 14 6	6,620 11 0	2,805 4 10	1,957 10 4	8,32,967 5 4	8,27,962 2 6

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

Division.	District.	CHARGES— 1.	2. Discount paid. 1874-75.	2. Discount paid. 1875-76.	3. Penalties remitted by Board of Revenue under Section 42. 1874-75.	3. Penalties remitted by Board of Revenue under Section 42. 1875-76.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún, ...		234 15 0	247 5 0	...	...
	Sahárnpur, ...		495 8 0	605 4 0	...	...
	Muzaffarnagar, ...		415 1 0	515 6 0	...	...
	Meerut, ...		745 4 10	793 1 2	...	...
	Bulandshahr, ...		674 12 11	873 6 3	18 12 0	...
	Aligarh, ...		983 7 0	835 14 0	...	...
	Total, ...		3,549 0 9	3,870 4 5	18 12 0	...
Agra.	Muttra, ...		652 4 0	716 3 0	...	...
	Farukhabad, ...		933 4 1	758 7 4	...	...
	Mainpuri, ...		332 5 0	305 0 0	...	...
	Agra, ...		1,522 11 8	1,764 11 5	...	...
	Etáwah, ...		150 7 0	182 3 0	...	...
	Etah, ...		638 1 0	543 9 3	...	...
	Total, ...		4,230 0 9	4,270 2 0	...	...
Rohilkhand.	Bijnor, ...		161 8 0	244 11 0	...	...
	Moradabad, ...		1,445 13 3	1,405 7 0	...	...
	Budaun, ...		779 4 0	611 15 0	...	...
	Bareilly, ...		1,287 7 0	1,299 0 6	...	337 1 0
	Sháhjahánpur, ...		714 15 5	711 3 4	...	...
	Total, ...		4,388 15 8	4,272 4 10	...	337 1 0
Allahabad.	Cawnpore, ...		1,203 1 3	1,084 10 9	...	...
	Fatehpur, ...		163 7 0	157 2 0	...	...
	Bánda, ...		112 8 8	105 4 3	...	...
	Allahabad, ...		1,039 8 9	1,078 15 6	...	...
	Hamírpur, ...		64 0 11	40 13 5	...	...
	Jaunpur, ...		313 7 1	271 14 6	...	...
	Total, ...		2,893 1 8	2,738 13 5	...	...
Benares.	Gorakhpur, ...		1,065 3 3	920 7 0	...	...
	Basti, ...		802 4 5	739 10 1	...	...
	Azimgarh, ...		327 14 0	286 15 0	...	...
	Mirzapur, ...		925 9 9	918 7 4	...	...
	Benares, ...		1,357 1 9	1,373 0 3	...	...
	Gházipur, ...		1,230 14 0	1,112 9 6	...	...
	Total, ...		5,708 15 2	5,351 1 2	...	...
Jhánsi.	Jalaun, ...		257 13 0	222 7 0	...	...
	Jhánsi, ...		9 8 0	8 0 0	5 8 0	...
	Lalitpur, ...		41 5 9	41 12 0	...	...
	Total, ...		308 10 9	272 3 0	5 8 0	...
Kumaun.	Kumaun, ...		389 15 10	413 14 7	...	...
	Garhwál, ...		85 15 0	109 0 7	...	...
	Total, ...		475 14 10	522 15 2	...	...
	Embossing Press Receipts,...		...	...	...	...
	GRAND TOTAL, ...		21,554 11 7	21,297 12 0	24 4 0	337 1 0

MEMO. A.

	Rs. a. p.
Gross Receipts for 1875-76, ...	8,27,962 2 6
Ditto 1874-75, ...	8,32,967 5 4
Decrease, ...	5,005 2 10

D I X A—(*continued*).

under the General Stamp Act XVIII. of 1869, *in the N.-W. P. for the year* 1875-76.

(*continued*).

4. Refund of value of unused and damaged stamps returned under Section 45.		5. Refund of value of stamps returned on death of vendors or withdrawal or resignation of license.		6. Reward paid to Informers under Section 38.	
1874-75.	1875-76.	1874-75.	1875-76.	1874-75.	1875-76.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
262 6 0	438 3 0	...	...	...	...
64 9 6	349 4 9	...	296 13 0	...	...
122 1 2	44 13 0	79 1 6	61 8 3	...	...
1,189 11 1	1,002 14 3	...	...	...	...
804 10 10	552 9 5	193 8 2	25 14 8	...	...
1,043 7 9	519 0 6	232 1 0	123 5 11	...	...
3,486 14 4	2,906 12 11	504 10 8	507 9 5	...	...
389 14 6	560 10 9	...	...	...	...
466 3 6	1,251 1 6	...	...	...	...
158 0 0	42 0 0	0 10 0	0 8 0	...	...
609 7 6	440 15 5	45 11 5	6 12 8	...	...
322 8 0	230 8 0	...	...	30 0 0	185 8 0
104 11 6	190 0 9	...	...	...	...
2,050 13 0	2,715 4 5	46 5 5	7 4 8	30 0 0	185 8 0
299 11 2	302 15 0	10 0 0	74 14 6	...	...
893 4 10	641 0 10	...	78 0 9	...	...
232 12 11	190 9 0	...	...	...	...
2,005 8 0	2,449 1 7	48 4 0	...	...	...
269 11 9	415 6 3	...	...	...	...
3,701 0 8	3,999 0 8	58 4 0	152 15 3	...	...
910 1 3	714 1 0	...	...	...	...
162 10 9	316 9 7	56 11 9	...	...	...
...	28 14 7	...	...	35 0 0	...
1,970 5 0	1,753 0 0	...	...	...	...
22 13 9	126 10 2	76 1 8	...	...	...
325 7 3	503 0 7	...	54 3 3	...	...
3,391 6 0	3,442 3 11	132 13 5	54 3 3	35 0 0	...
286 15 1	432 4 4	...	...	...	...
356 10 10	308 11 5	...	263 4 10	...	...
92 2 3	142 6 0	...	...	10 0 0	...
687 6 9	200 14 5	...	11 4 6	...	...
449 5 3	1,110 3 0	...	...	...	...
454 1 8	380 13 4	...	...	...	...
2,326 9 10	2,575 4 6	...	274 9 4	10 0 0	...
128 1 5	3 7 3	...	46 3 2	...	...
3 13 0	23 14 0	...	...	...	...
...	...	...	...	...	...
131 14 5	27 5 3	...	46 3 2	...	...
273 1 4	157 13 1	...	65 2 0	107 0 0	...
...	20 0 9	...	...	...	...
273 1 4	177 13 10	...	65 2 0	107 0 0	...
...	...	...	...	...	...
15,361 11 7	15,843 13 6	742 13 6	1,107 15 1	182 0 0	185 8 0

MEMO. B.

		Rs. a. p.		
Gross Receipts for 1875-76, ...	...	... 8,27,962 2 6		
Total Disbursement for 1875-76, ...	...	... 65,055 14 4		
	Rs. a. p.			
Amount entered in column 8 of Charges,	50,503 9 0	7,62,906 4 2	Net receipts for 1875-76.	
Commissioner of Stamp's salary,	11,520 0 0	7,69,710 9 7	Ditto 1874-75.	
Establishment, Contingencies, and Travelling Allowance, ...	... 3,032 5 4	6,804 5 5	Decrease.	
Total, ...	... 65,055 14 4			

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

CHARGES—

Division.	1. District.	6. Establishment. 1874-75. Rs. a. p.	6. Establishment. 1875-76. Rs. a. p.	7. Contingencies. 1874-75. Rs. a. p.	7. Contingencies. 1875-76. Rs. a. p.
Meerut.	Dehra Dún, ...	165 0 0	270 0 0	144 14 0	32 2 6
	Saháranpur, ...	240 0 0	240 0 0	55 6 9	50 9 0
	Muzaffarnagar, ...	180 0 0	180 0 0	9 7 6	18 10 0
	Meerut, ...	360 0 0	360 0 0	65 3 0	80 0 6
	Bulandshahr, ...	180 0 0	177 0 0	61 18 6	77 9 6
	Aligarh, ...	239 0 0	432 8 8	102 1 9	51 1 6
	Total, ...	1,364 0 0	1,659 8 8	438 14 6	310 1 1
Agra.	Muttra, ...	180 0 0	180 0 0	...	2 9 0
	Farukhabad, ...	360 0 0	360 0 0	79 2 9	...
	Mainpuri, ...	240 0 0	240 0 0	36 9 0	47 6 0
	Agra, ...	460 0 0	498 6 2	242 0 3	181 4 4
	Etáwah, ...	240 0 0	240 0 0	43 0 6	47 12 0
	Etah, ...	180 0 0	180 0 0	103 8 8	43 2 9
	Total, ...	1,660 0 0	1,698 6 2	504 5 2	322 2 1
Rohilkhand.	Bijnor, ...	180 0 0	180 0 0	5 6 0	0 14 0
	Moradabad, ...	360 0 0	360 0 0	56 1 0	107 15 6
	Budaun, ...	240 0 0	240 0 0	66 8 6	63 2 0
	Bareilly, ...	360 0 0	503 3 7	68 9 0	50 9 6
	Sháhjahánpur, ...	240 0 0	240 0 0	37 10 0	...
	Total, ...	1,380 0 0	1,523 3 7	234 2 6	222 9 0
Allahabad.	Cawnpore, ...	360 0 0	360 0 0	144 4 3	227 11 6
	Fatehpur.	154 11 6	180 0 0	38 2 0	13 0 0
	Bánda, ...	240 0 0	240 0 0	23 13 5	7 3 9
	Allahabad, ...	543 12 0	715 0 0	176 9 6	129 8 0
	Hamirpur, ...	180 0 0	180 0 0	13 12 6	15 4 0
	Jaunpur, ...	211 4 7	228 0 0	10 8 0	2 4 0
	Total, ...	1,689 12 1	1,903 0 0	407 1 8	394 15 3
Benares.	Gorakhpur, ...	240 0 0	334 8 3	35 6 0	3 0 0
	Basti, ...	174 10 3	180 0 0	19 6 0	11 4 0
	Azamgarh, ...	240 0 0	240 0 0	21 12 6	4 0 0
	Mirzapur, ...	442 0 0	444 0 0	41 1 1	18 8 6
	Benares, ...	360 0 0	514 13 1	127 12 6	75 15 0
	Gházipur, ...	360 0 0	359 0 0	24 9 0	106 14 6
	Total, ...	1,816 10 3	2,072 5 4	269 15 1	219 10 0
Jhánsi.	Jalaun, ...	180 0 0	180 0 0	29 14 0	9 2 0
	Jhánsi, ...	180 0 0	180 0 0	31 5 0	14 4 10
	Lalitpur, ...	180 0 0	180 0 0	...	5 4 0
	Total, ...	540 0 0	540 0 0	61 3 0	28 10 10
Kumaun.	Kumaun, ...	180 0 0	270 0 0	203 8 6	194 9 6
	Garhwál, ...	180 0 0	261 0 0	...	15 6 0
	Total, ...	360 0 0	531 0 0	203 8 6	209 15 6
	Embossing Press Receipts, ...	96 0 0	96 0 0	...	...
	GRAND TOTAL, ...	8,906 6 4	10,020 7 9	2,119 2 5	1,707 15 8

MEMO. C.

	Rs. a. p.
Budget Estimate for 1875-76, ...	8,50,000 0 0
Actual for ditto, ...	8,27,962 2 6
Decrease, ...	22,037 13 6

MEMO. D.

	Receipts. Rs. a. p.
Figures by Accountant-General, ...	8,58,847 13 7
Deduct on account sulphur, arms, and Pleader's stamps, ...	30,887 0 0
	8,27,960 13 7
Figures by District Statements, ...	8,27,962 2 6
Difference, ...	1 4 11

STAMP OFFICE, N.-W. P. :
Allahabad, the 25th July, 1876.

DIX A—(*concluded*).

under the General Stamp Act XVIII. of 1869, *in the N.-W. P. for the year* 1875-76.

(*concluded*).

8. Gross Charges. 1874-75. Rs. a. p.	8. Gross Charges. 1875-76. Rs. a. p.	9. Net Charges. 1874-75. Rs. a. p.	9. Net Charges. 1875-76. Rs. a. p.	Remarks.
807 3 0	987 10 6	9,062 15 0	12,263 13 6	
855 8 3	1,541 14 9	20,520 8 9	23,048 5 5	
805 11 2	820 5 3	16,935 6 10	19,337 7 9	
2,860 2 11	2,235 15 11	29,443 6 1	29,650 12 1	
1,933 9 5	1,706 7 5	20,193 6 7	27,712 4 10	
2,600 1 6	1,961 14 7	37,070 5 0	36,307 11 5	
9,862 4 3	9,254 4 5	1,33,226 0 3	1,48,820 7 0	
1,222 2 6	1,459 6 9	19,612 10 0	21,491 9 9	
1,838 10 4	2,369 8 10	37,916 12 8	29,990 1 2	
768 8 0	634 14 0	15,893 10 6	14,583 15 9	
2,879 14 10	2,892 2 0	47,245 15 6	52,162 8 3	
785 15 6	885 15 0	10,447 8 8	11,547 13 7	
1,026 5 2	956 12 9	17,190 12 10	15,141 0 3	
8,521 8 4	9,198 11 4	1,48,307 6 2	1,44,917 0 9	
656 9 2	803 6 6	19,162 6 10	19,498 12 6	
2,755 3 1	2,592 8 1	47,586 3 11	46,968 0 11	
1,318 9 5	1,105 10 0	25,241 7 7	20,668 14 0	
3,769 12 0	4,639 0 2	50,273 0 3	48,625 3 10	
1,262 5 2	1,366 9 7	22,114 15 10	21,852 8 5	
9,762 6 10	10,507 2 4	1,64,378 2 5	1,57,6 3 7 8	
2,617 6 9	2,386 7 3	39,451 13 9	37,648 4 3	
572 11 0	666 12 7	8,056 7 0	7,670 4 5	
411 6 1	381 6 7	6,353 14 2	6,192 0 5	
3,730 3 3	3,676 7 6	33,550 9 0	33,087 3 7	
356 12 10	362 11 7	5,493 1 2	4,981 9 5	
860 10 11	1,059 6 4	15,587 12 1	13,927 13 3	
8,549 2 10	8,533 3 10	1,08,493 9 2	1,03,507 3 4	
1,627 8 4	1,690 3 7	37,232 5 8	29,318 12 8	
1,352 15 6	1,502 14 4	20,250 8 6	17,892 12 8	
691 12 9	673 5 0	21,262 11 3	17,666 15 6	
2,096 1 7	1,593 2 9	27,930 12 2	28,634 12 0	
2,294 3 6	3,073 15 4	42,654 8 6	41,939 10 8	
2,069 8 8	1,959 5 4	42,151 4 4	36,759 2 2	
10,132 2 4	10,492 14 4	1,91,482 2 5	1,72,213 1 8	
595 12 5	461 3 5	11,996 9 7	12,256 12 7	
230 2 0	226 2 10	5,538 5 0	6,635 12 2	
221 5 9	227 0 0	1,325 2 3	1,294 12 0	
1,047 4 2	914 6 3	18,860 0 10	20,187 4 9	
1,153 9 8	1,101 7 2	12,015 2 8	12,753 14 7	
265 15 0	405 7 4	1,852 5 0	1,929 1 8	
1,419 8 8	1,506 14 6	13,867 7 8	14,683 0 3	
96 0 0	96 0 0	5,462 3 0	15,517 0 1	
48,890 5 5	50,503 9 0	7,84,076 15 11	7,77,458 9 6	

Charges.

Rs.	a.	p.
33,207	6	2
33,214	11	5
7	5	3

Rs.	a.	p.	
50,503	9	0	By District Statement in column 8 of Charges.
17,288	13	5	Deduct amount of columns 2, 3, and 4, as refunds.
			Net

W. S. HALSEY,
Commissioner of Stamps, N.-W. P.

APPEN

Detailed Statement showing the Receipts and Charges on account of Stamp Duties levied

CHAR

Division.	1. District.	2. Receipts from Court Fees Act Stamps. 1874-75.	2. 1875-76.	3. Total discount paid. 1874-75.	3. 1875-76.	4. Refund of fees under Section XIII. 1874-75.	4. 1875-76.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún, ...	22,047 10 0	19,984 13 0	...	...	75 0 0	...
	Saháranpur, ...	80,870 11 0	81,889 9 0	...	...	1,835 0 0	360 10 0
	Muzaffarnagar, ...	55,338 3 0	67,528 7 0	...	...	...	...
	Meerut, ...	1,01,220 15 0	92,991 13 0	...	...	485 10 5	439 12 0
	Bulandshahr,... ...	54,176 5 0	63,218 6 0	...	...	...	24 8 0
	Aligarh, ...	1,35,663 1 0	1,50,753 13 0	...	...	677 14 0	1,183 14 0
	Total, ...	4,49,316 13 0	4,76,366 13 0	...	...	3,073 8 5	2,008 12 0
Agra.	Muttra, ...	54,811 14 0	61,765 15 0	...	...	71 6 0	...
	Farukhabad, ...	1,20,041 2 0	1,04,539 2 0	...	...	500 8 0	593 4 0
	Mainpuri, ...	85,365 4 0	72,404 2 0	...	...	2,072 10 0	596 6 0
	Agra, ...	1,42,186 14 0	1,56,405 12 0	...	...	2,357 0 0	1,243 12 0
	Etáwah, ...	39,985 3 0	42,987 11 0	...	...	...	...
	Etah, ...	71,533 14 0	67,780 13 0	...	...	...	17 4 0
	Total, ...	5,13,924 3 0	5,05,883 7 0	...	...	5,001 8 0	2,450 10 0
Rohilkhand.	Bijnor, ...	49,252 12 0	52,246 15 0	...	...	...	...
	Moradabad, ...	1,41,743 8 0	1,70,459 7 0	...	...	588 0 0	189 9 0
	Budaun, ...	89,331 4 0	98,676 10 0	...	...	33 4 0	...
	Bareilly, ...	1,54,945 3 0	1,38,320 12 0	...	...	1,213 4 0	334 14 0
	Shahjahánpur, ...	90,392 12 0	85,300 9 0	...	...	247 6 0	319 12 0
	Total, ...	5,25,665 7 0	5,45,004 5 0	...	...	2,081 14 0	844 3 0
Allahabad.	Cawnpore, ...	1,12,284 0 0	1,14,753 0 0	...	...	554 12 0	311 10 0
	Fatehpur, ...	28,820 15 0	29,386 11 0	...	...	...	...
	Bánda, ...	31,512 8 0	33,455 1 0	...	...	180 10 0	268 10 0
	Allahabad, ...	2,25,449 0 0	1,89,588 2 0	...	...	7,798 14 0	4,079 6 0
	Hamírpur, ...	18,422 8 4	20,801 1 0	...	...	...	...
	Jaunpur, ...	62,724 13 0	59,515 7 0	...	...	255 0 0	179 4 0
	Total, ...	4,79,213 12 4	4,47,499 6 0	...	...	8,789 4 6	4,838 14 0
Benares.	Gorakhpur, ...	1,27,678 12 0	1,36,628 7 0	...	...	167 2 6	1,220 14 0
	Basti, ...	35,806 5 0	38,279 5 0	...	...	...	...
	Azamgarh, ...	1,12,599 5 0	1,04,309 7 0	...	...	642 14 0	442 0 0
	Mirzapur, ...	77,109 8 0	79,340 7 0	...	...	508 12 0	205 6 0
	Benares, ...	1,20,389 8 0	98,069 7 0	...	...	756 4 0	471 10 0
	Gházipur, ...	1,44,349 11 0	1,35,228 13 0	...	...	1,426 8 0	2,095 14 0
	Total, ...	6,17,933 1 0	5,91,855 14 0	...	...	3,501 8 0	4,435 12 0
Jhánsi.	Jalaun, ...	29,175 3 0	31,724 7 0	...	...	26 10 0	65 10 0
	Jhánsi, ...	19,017 3 0	20,528 6 0	...	...	9 0 0	...
	Lalitpur, ...	5,954 0 0	6,130 14 0	...	...	24 0 0	...
	Total, ...	54,146 6 0	58,383 11 0	...	...	59 10 0	65 10 0
Kumaun.	Kumaun, ...	36,606 6 0	37,282 6 0	...	...	290 0 0	...
	Garhwál, ...	16,484 6 0	21,057 14 0	...	...	...	...
	Total, ...	53,090 12 0	58,340 4 0	...	...	290 0 0	...
	GRAND TOTAL, ...	2,093,290 6 4	26,83,333 12 0	...	...	22,797 4 5	14,643 13 0

MEMO. A.

		Rs. a. p.
Gross receipts for 1875-76, ..		26,83,333 12 0
Ditto	1874-75, ...	26,93,290 6 4
Decrease, ...		9,956 10 4

MEMO. B.

		Rs. a. p.
Gross receipts for 1875-76, ...	...	26,83,333 12 0
Total amount of refund for 1875-76, ...		15,810 13 0
Net receipts for 1875-76, ...	...	26,67,522 15 0
Ditto 1874-75, ...	...	26,69,103 14 11
Decrease,	...	1,580 15 11

STAMP OFFICE, N.-W. P.:
Allahabad, the 28th July, 1876.

DIX B.

under Court Fees' Act in the Districts of the North-Western Provinces for the year 1875-76.

GES.

5. Refunds of Fees under Section XIV.		6. Refunds of Fees under Section XV.		7. Refunds of Fees under the Government of India's Notification No. 2768 of the 30th April, 1874.		8. Gross Charges.		9. Net Receipts.	
1874-75.	1875-76.	1874-75.	1875-76.	1874-75.	1875-76.	1874-75.	1875-76.	1874-75.	1875-76.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	75 0 0	...	21,972 10 0	19,984 13 0
...	...	...	...	...	...	1,835 0 0	360 10 0	79,0 5 11 0	81,528 15 0
...	...	1 12 0	24 4 0	...	...	1 12 0	24 4 0	55,336 7 0	67,504 3 0
...	...	...	...	...	...	485 10 5	439 12 0	1,00,735 4 7	92,552 1 0
...	...	...	...	...	73 4 0	...	97 12 0	54,176 5 0	63,120 10 0
...	...	...	...	...	...	677 14 0	1,183 14 0	1,34,985 3 0	1,49,569 15 0
...	...	1 12 0	24 4 0	...	73 4 0	3,075 4 5	2,106 4 0	4,46,241 8 7	4,74,260 9 0
...	...	...	...	...	...	71 6 0	...	54,740 8 0	61,765 15 0
...	...	...	...	...	...	500 8 0	593 4 0	1,19,540 10 0	1,03,945 14 0
...	...	...	...	...	...	2,072 10 0	596 6 0	83,292 10 0	71,807 12 0
...	...	24 0 0	4 0 0	...	...	2,381 0 0	1,247 12 0	1,39,805 14 0	1,55,158 0 0
...	...	10 0 0	...	...	...	10 0 0	...	39,975 3 0	42,987 11 0
...	10 12 0	33 12 0	...	...	...	33 12 0	28 0 0	71,500 2 0	67,752 13 0
...	10 12 0	67 12 0	4 0 0	...	...	5,069 4 0	2,465 6 0	5,08,854 15 0	5,03,418 1 0
...	...	...	...	...	...	...	...	49,252 12 0	52,246 15 0
...	134 8 0	...	...	...	...	588 0 0	324 1 0	1,41.155 8 0	1,70,135 6 0
38 14 0	...	24 12 0	...	...	...	96 14 0	...	89,234 6 0	98,676 10 0
209 8 0	46 8 0	...	...	...	...	1,422 12 0	381 6 0	1,53,522 7 0	1,37,939 6 0
...	...	...	...	...	...	247 6 0	319 12 0	90,145 6 0	84,980 13 0
248 6 0	181 0 0	24 12 0	...	...	...	2,355 0 0	1,025 3 0	5,23,810 7 0	5,43,979 2 0
...	...	...	5 4 0	...	...	554 12 0	316 14 0	1,11,729 4 0	1,14,436 2 0
...	...	...	...	...	...	...	...	28,820 15 0	29,388 11 0
12 4 0	...	...	...	...	...	192 14 0	268 10 0	31,319 10 0	33,186 7 0
...	403 0 0	...	...	...	...	7,798 14 0	4,482 6 0	2,17,650 2 0	1,85,105 12 0
...	...	...	...	...	...	...	...	18,422 8 4	2,801 1 0
...	...	...	...	...	...	255 0 0	179 4 0	62,469 13 0	59,336 3 0
12 4 0	403 0 0	...	5 4 0	...	...	8,801 8 0	5,247 2 0	4,70,412 4 4	4,42,252 4 0
960 4 0	157 2 0	16 0 0	...	...	...	1,143 6 0	1,378 0 0	1,26,535 6 0	1,35,250 7 0
...	...	...	...	...	...	...	...	35,806 5 0	38,279 5 0
...	4 6 0	54 8 0	...	...	...	697 6 0	446 6 0	1,11,901 15 0	1,03,863 1 0
...	87 8 0	3 9 0	...	...	39 12 0	512 5 0	332 10 0	76,597 3 0	79,007 13 0
...	...	...	...	...	...	756 4 0	471 10 0	1,19,633 4 0	97,597 13 0
...	...	...	173 0 0	...	...	1,426 8 0	2,268 14 0	1,42,923 3 0	1,32,959 15 0
960 4 0	249 0 0	74 1 0	173 0 0	...	39 12 0	4,535 13 0	4,897 8 0	6,13,397 4 0	5,36,958 6 0
...	...	...	...	...	...	26 10 0	65 10 0	29,148 9 0	31,658 13 0
...	...	...	...	...	...	9 0 0	...	19,008 3 0	20,528 6 0
...	...	...	...	...	...	24 0 0	...	5,930 0 0	6,130 14 0
...	...	...	...	...	...	59 10 0	65 10 0	54,086 12 0	58,318 1 0
...	...	...	...	...	...	290 0 0	...	36,316 6 0	37,282 6 0
...	3 12 0	...	...	...	...	...	3 12 0	16,484 6 0	21,054 2 0
...	3 12 0	...	...	...	...	290 0 0	3 12 0	52,800 12 0	58,336 8 0
1,220 14 0	847 8 0	168 5 0	206 8 0	...	113 0 0	24,186 7 5	15,810 13 0	26,69,103 14 11	26,67,522 15 0

MEMO. C.

		Rs.	a.	p.
Budget Estimate for 1875-76,	...	27,30,000	0	0
Actual, 1875-76,	...	26,83,333	12	0
Decrease,	...	46,666	4	0

MEMO. D.

		Rs.	a.	p.
Figures by District Statements,	...	26,83,333	12	0
Ditto Accountant-General,	...	26,83,334	5	0
Difference,	... ...		0	9	0

W. S. HALSEY,
Commissioner of Stamps, N-W. P.

APPEN

Detailed Statement showing the Receipts and Charges on account of Stamp Duties levied

CHAR

1.		2.		3.		4.	
Division.	District.	Receipts from Court Fees Act Stamps.		Total discount paid.		Refund of fees under Section XIII.	
		1874-75.	1875-76.	1874-75.	1875-76.	1874-75.	1875-76.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún, ...	22,047 10 0	19,984 13 0	...	...	75 0 0	...
	Saháranpur, ...	80,870 11 0	81,889 9 0	...	...	1,835 0 0	360 10 0
	Muzaffarnagar, ...	55,338 3 0	67,528 7 0	...	...	...	...
	Meerut, ...	1,01,220 15 0	92,991 13 0	...	...	485 10 5	439 12 0
	Bulandshahr,... ...	54,176 5 0	63,218 6 0	...	...	...	24 8 0
	Aligarh, ...	1,35,663 1 0	1,50,753 13 0	...	...	677 14 0	1,183 14 0
	Total, ...	4,49,316 13 0	4,76,366 13 0	...	...	3,073 8 5	2,008 12 0
Agra.	Muttra, ...	54,811 14 0	61,765 15 0	...	...	71 6 0	...
	Farukhabad, ...	1,20,041 2 0	1,04,539 2 0	...	...	500 8 0	593 4 0
	Mainpuri, ...	85,365 4 0	72,404 2 0	...	...	2,072 10 0	596 6 0
	Agra, ...	1,42,186 14 0	1,56,405 12 0	...	...	2,357 0 0	1,243 12 0
	Etáwah, ...	39,985 3 0	42,987 11 0	...	...	...	...
	Etah, ...	71,533 14 0	67,780 13 0	...	...	...	17 4 0
	Total, ...	5,13,924 3 0	5,05,883 7 0	...	...	5,001 8 0	2,450 10 0
Rohilkhand.	Bijnor, ...	49,252 12 0	52,246 15 0	...	...	...	...
	Moradabad, ...	1,41,743 8 0	1,70,459 7 0	...	...	588 0 0	189 9 0
	Budaun, ...	89,331 4 0	98,676 10 0	...	...	33 4 0	...
	Bareilly, ...	1,54,945 3 0	1,38,320 12 0	...	...	1,213 4 0	334 14 0
	Sháhjahánpur, ...	90,392 12 0	85,300 9 0	...	...	247 6 0	319 12 0
	Total, ...	5,25,665 7 0	5,45,004 5 0	...	...	2,081 14 0	844 3 0
Allahabad.	Cawnpore, ...	1,12,284 0 0	1,14,753 0 0	...	...	554 12 0	311 10 0
	Fatehpur, ...	28,820 15 0	29,386 11 0	...	...	...	...
	Bánda, ...	31,512 8 0	33,455 1 0	...	...	180 10 0	268 10 0
	Allahabad, ...	2,25,449 0 0	1,89,588 2 0	...	...	7,798 14 0	4,079 6 0
	Hamírpur, ...	18,422 8 4	20,801 1 0	...	...	...	...
	Jaunpur, ...	62,724 13 0	59,515 7 0	...	...	255 0 0	179 4 0
	Total, ...	4,79,213 12 4	4,47,499 6 0	...	...	8,789 4 0	4,838 14 0
Benares.	Gorakhpur, ...	1,27,678 12 0	1,36,628 7 0	...	...	167 2 0	1,220 14 0
	Basti, ...	35,806 5 0	38,279 5 0	...	...	...	...
	Azamgarh, ...	1,12,599 5 0	1,04,309 7 0	...	...	642 14 0	442 0 0
	Mirzapur, ...	77,109 8 0	79,340 7 0	...	...	508 12 0	205 6 0
	Benares, ...	1,20,389 8 0	98,069 7 0	...	...	756 4 0	471 10 0
	Gházipur, ...	1,44,349 11 0	1,35,228 13 0	...	...	1,426 8 0	2,095 14 0
	Total, ...	6,17,933 1 0	5,91,855 14 0	...	...	3,501 8 0	4,435 12 0
Jhánsi	Jalaun, ...	29,175 3 0	31,724 7 0	...	...	26 10 0	65 10 0
	Jhánsi, ...	19,017 3 0	20,528 6 0	...	...	9 0 0	...
	Lalitpur, ...	5,954 0 0	6,130 14 0	...	...	24 0 0	...
	Total, ...	54,146 6 0	58,383 11 0	...	...	59 10 0	65 10 0
Kumaun.	Kumaun, ...	36,606 6 0	37,282 6 0	...	...	290 0 0	...
	Garhwál, ...	16,484 6 0	21,057 14 0	...	...	...	...
	Total, ...	53,090 12 0	58,340 4 0	...	...	290 0 0	...
	GRAND TOTAL, ...	2,693,290 6 4	26,83,333 12 0	...	...	22,797 4 5	14,643 13 0

MEMO. A.

	Rs. a. p.
Gross receipts for 1875-76, ..	26,83,333 12 0
Ditto 1874-75, ...	26,93,290 6 4
Decrease, ...	9,956 10 4

MEMO. B.

	Rs. a. p.
Gross receipts for 1875-76, ...	26,83,333 12 0
Total amount of refund for 1875-76, ...	15,810 13 0
Net receipts for 1875-76, ...	26,67,522 15 0
Ditto 1874-75, ...	26,69,103 14 11
Decrease, ...	1,580 15 11

STAMP OFFICE, N.-W. P. :
Allahabad, the 25th July, 1876.

DIX B.

under Court Fees' Act in the Districts of the North-Western Provinces for the year 1875-76.

GES.

5. Refunds of Fees under Section XIV.		6. Refunds of Fees under Section XV.		7. Refunds of Fees under the Government of India's Notification No. 2768 of the 30th April, 1874.		8. Gross Charges.		9. Net Receipts.	
1874-75.	1875-76.	1874-75.	1875-76.	1874-75.	1875-76.	1874-75.	1875-76.	1874-75.	1875-76.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	75 0 0	...	21,972 10 0	19,984 13 0
...	...	...	...	...	...	1,835 0 0	360 10 0	79,0 5 11 0	81,528 15 0
...	...	1 12 0	24 4 0	...	...	1 12 0	24 4 0	55,336 7 0	67,504 3 0
...	...	...	...	...	...	485 10 5	439 12 0	1,00,735 4 7	92,552 1 0
...	...	...	...	...	73 4 0	...	97 12 0	54,176 5 0	63,120 10 0
...	...	...	...	...	...	677 14 0	1,183 14 0	1,34,985 3 0	1,49,569 15 0
...	...	1 12 0	24 4 0	...	73 4 0	3,075 4 5	2,106 4 0	4,46,241 8 7	4,74,260 9 0
...	...	...	...	...	...	71 6 0	...	54,740 8 0	61,765 15 0
...	...	...	...	...	...	500 8 0	593 4 0	1,19,540 10 0	1,03,945 14 0
...	...	...	...	...	...	2,072 10 0	596 6 0	83,292 10 0	71,807 12 0
...	...	24 0 0	4 0 0	...	...	2,381 0 0	1,247 12 0	1,39,805 14 0	1,55,158 0 0
...	...	10 0 0	...	...	...	10 0 0	...	39,975 3 0	42,987 11 0
...	10 12 0	33 12 0	...	...	...	33 12 0	28 0 0	71,500 2 0	67,752 13 0
...	10 12 0	67 12 0	4 0 0	...	...	5,069 4 0	2,465 6 0	5,08,854 15 0	5,03,418 1 0
...	...	...	...	...	...	...	...	49,252 12 0	52,246 15 0
...	134 8 0	...	...	...	...	588 0 0	324 1 0	1,41.155 8 0	1,70,135 6 0
38 14 0	...	24 12 0	...	...	...	96 14 0	...	89,234 6 0	98,676 10 0
209 8 0	46 8 0	...	...	...	...	1,422 12 0	381 6 0	1,53,522 7 0	1,37,939 6 0
...	...	...	...	...	...	247 6 0	319 12 0	90,145 6 0	84,980 13 0
248 6 0	181 0 0	24 12 0	...	...	...	2,355 0 0	1,025 3 0	5,23,810 7 0	5,43,979 2 0
...	...	...	5 4 0	...	...	554 12 0	316 14 0	1,11,729 4 0	1,14,436 2 0
...	...	...	...	...	...	...	...	28,820 15 0	29,389 11 0
12 4 0	...	...	...	...	...	192 14 0	268 10 0	31,319 10 0	33,186 7 0
...	403 0 0	...	...	...	...	7,798 14 0	4,482 6 0	2,17,650 2 0	1,85,105 12 0
...	...	...	...	...	...	...	...	18,422 8 4	20,801 1 0
...	...	...	...	...	...	255 0 0	179 4 0	62,469 13 0	59,336 3 0
12 4 0	403 0 0	...	5 4 0	...	...	8,801 8 0	5,247 2 0	4,70,412 4 4	4,42,252 4 0
960 4 0	157 2 0	16 0 0	...	...	...	1,143 6 0	1,378 0 0	1,26,535 6 0	1,35,250 7 0
...	...	...	...	...	...	...	...	35,806 5 0	38,279 5 0
...	4 6 0	54 8 0	...	...	...	697 6 0	446 6 0	1,11,901 15 0	1,03,863 1 0
...	87 8 0	3 9 0	...	...	39 12 0	512 5 0	332 10 0	76,597 3 0	79,007 13 0
...	...	...	...	...	...	756 4 0	471 10 0	1,19,633 4 0	97,597 13 0
...	...	...	173 0 0	...	...	1,426 8 0	2,268 14 0	1,42,923 3 0	1,32,959 15 0
960 4 0	249 0 0	74 1 0	173 0 0	...	39 12 0	4,535 13 0	4,897 8 0	6,13,397 4 0	5,86,958 6 0
...	...	...	...	...	...	26 10 0	65 10 0	29,148 9 0	31,658 13 0
...	...	...	...	...	...	9 0 0	...	19,008 3 0	20,528 6 0
...	...	...	...	...	...	24 0 0	...	5,930 0 0	6,130 14 0
...	...	...	...	...	...	59 10 0	65 10 0	54,086 12 0	58,318 1 0
...	...	...	...	...	...	290 0 0	...	36,316 6 0	87,282 6 0
...	3 12 0	...	...	...	...	...	3 12 0	16,484 6 0	21,054 2 0
...	3 12 0	...	...	...	...	290 0 0	3 12 0	52,800 12 0	58,336 8 0
1,220 14 0	847 8 0	168 5 0	206 8 0	...	113 0 0	24,186 7 5	15,810 13 0	26,69,103 14 11	26,67,522 15 0

MEMO. C.

		Rs.	a.	p.
Budget Estimate for 1875-76,	...	27,30,000	0	0
Actual, 1875-76,	...	26,83,333	12	0
Decrease,	...	46,666	4	0

MEMO. D.

		Rs.	a.	p.
Figures by District Statements,	...	26,83,333	12	0
Ditto Accountant-General,	...	26,83,334	5	0
Difference,	... ...		0	9	0

W. S. HALSEY,
Commissioner of Stamps, N-W. P.

APPEN

Detailed Statement showing Discount allowed on sale of Non-Judicial Stamps under the

Division.	District.	Detail of Parties who received Discount.			
		Purchasers of Bill and Adhesive Stamps.		Licensed Vendors.	
		1874-75.	1875-76.	1874-75.	1875-76.
		Rs. a. p	Rs a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún, ...	3,440 13 0	3,622 2 0	400 0 0	500 0 0
	Saháranpur, ...	2,146 4 0	2,214 0 0	12,050 0 0	16,175 12 0
	Muzaffarnagar, ...	677 6 0	560 14 0	9,600 0 0	12,500 1 0
	Meerut, ...	4,222 8 0	3 855 0 0	16,200 0 0	18 500 0 0
	Bulandshahr, ...	1,100 3 0	1,021 8 0	17,931 4 0	23,561 6 0
	Aligarh, ...	5,081 15 0	4,312 0 0	22,100 0 0	19,400 0 0
	Total, ...	16 669 1 0	15,785 8 0	78 281 4 0	90,637 3 0
Agra.	Muttra ...	2,554 0 0	2,170 10 0	15,100 0 0	17,850 0 0
	Farukhabad, ...	6,089 6 0	4,420 6 0	33,438 3 0	27,573 13 0
	Mainpuri, ...	819 0 0	524 0 0	91,75 0 0	8,375 0 0
	Agra, ...	16,076 9 0	21,809 11 0	25,493 14 0	25,078 0 0
	Etáwah, ...	942 0 0	1,118 6 0	3,100 0 0	3,800 0 0
	Etah, ...	958 2 0	797 0 0	17,771 0 0	15,515 11 0
	Total, ...	27,439 1 0	30,840 1 0	1,04,078 1 0	98,192 8 0
Rohilkhand.	Bijnor, ...	521 10 0	315 0 0	4,793 12 0	6,980 0 0
	Moradabad, ...	3,909 14 0	3,305 4 0	36,528 12 0	36,726 4 0
	Budaun, ...	605 10 0	575 0 0	22,425 0 0	17,650 0 0
	Bareilly, ...	4,741 15 0	5,098 10 0	50,320 6 0	49,124 14 0
	Sháhjahánpur, ...	2,416 1 0	2,394 1 0	17,500 0 8	17,150 0 0
	Total, ...	12,195 2 0	11,687 15 0	1,31,567 14 0	1,29,221 2 0
Allahabad.	Cawnpore, ...	17,531 10 0	15,027 14 0	11,712 8 0	1,1199 8 0
	Fatehpur, ...	383 0 0	364 15 0	4,550 0 0	4,928 7 0
	Bánda, ...	534 9 0	463 4 0	2,691 0 0	2,743 12 0
	Allahabad, ...	9,855 5 0	8,229 4 0	16,331 4 0	19,967 6 0
	Hamírpur, ...	200 0 0	125 0 0	1,718 8 0	1,101 0 0
	Jaunpur, ...	785 0 0	430 14 0	8,951 0 0	8,024 8 0
	Total, ...	29,289 8 0	24,641 3 0	45,954 4 0	47,959 9 0
Benares.	Gorakhpur, ...	678 0 0	791 0 0	34,572 12 0	28,380 0 0
	Basti, ...	433 0 0	606 4 0	19,685 8 0	17,469 0 0
	Azamgarh, ...	1,360 9 0	945 15 0	9,817 8 0	8,460 4 0
	Mirzapur, ...	7,125 6 0	6,942 12 0	17,749 8 0	16,196 4 0
	Benares, ...	10,303 1 0	11.058 1 0	29,150 0 0	28,400 0 0
	Gházipur, ...	6,675 2 0	6,666 4 0	30,085 8 0	25,990 8 0
	Total, ...	26,575 2 0	27,010 4 0	1,41,06[illegible] 12 0	1,24,896 0 0
Jhánsi.	Jalaun, ...	957 0 0	769 0 0	6,600 0 0	5,832 0 0
	Jhánsi, ...	316 1 0	928 14 0	1,146 11 0	233 8 0
	Lalitpur, ...	285 0 0	260 0 0	800 0 0	850 0 0
	Total, ...	1,558 1 0	1,957 14 0	8,546 11 0	6,916 8 0
Kumaun.	Kumaun, ...	1,820 10 0	2,122 14 0	10,471 13 0	11.486 7 0
	Garhwál, ...	75 0 0	92 13 0	1,941 8 0	2,208 4 0
	Total, ...	1,895 10 0	2,215 11 0	12,413 5 0	13,694 11 0
	Grand Total, ...	1,15,621 9 9	1,14,138 8 0	5,21,902 3 0	5,10,527 9 0

DIX C.

General Stamp Act in the Districts of the North-Western Provinces for the year 1875-76.

Total value of Stamps sold.		Detail of Discount On Sale of Share Transfer Adhesive.			
		Purchasers.		Licensed Vendors.	
1874-75.	1875-76.	1874-75.	1875-76.	1874-75.	1875-76.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3,840 13 0	4,322 2 0	...	3 0 0	...	...
14,196 4 0	18,389 12 0	...	...	...	...
10,277 6 0	13,060 15 0	...	...	...	...
20,422 8 0	22,355 0 0	...	...	...	...
19,031 7 0	24,582 14 0	...	...	...	...
27,181 15 0	23,712 0 0	...	...	...	...
94,950 5 0	1,06,422 11 0	...	3 0 0	...	...
17,654 0 0	20,020 10 0	...	1 14 0	...	...
39,527 9 0	31,994 3 0	...	...	...	...
9,994 0 0	8,899 0 0	...	...	...	...
41,570 7 0	46,887 11 0	...	...	...	...
4,042 0 0	4,918 6 0	...	...	...	...
18,729 2 0	16,312 11 0	...	...	...	...
1,31,517 2 0	1,29,032 9 0	...	1 14 0	...	...
5,315 6 0	7,295 0 0	...	...	...	...
40,438 10 0	40,031 8 0	...	...	...	...
23,030 10 0	18,235 0 0	...	...	...	...
55,062 5 0	54,823 8 0	...	...	...	...
19,916 1 0	19,544 1 0	...	...	...	...
1,43,763 0 0	1,39,919 1 0	...	...	...	...
29,244 2 0	26,227 6 0	...	...	...	...
4,933 0 0	5,288 6 0	...	...	...	...
3,225 9 0	3,207 0 0	...	...	...	...
26,186 9 0	28,196 10 0	...	...	...	...
1,918 8 0	1,226 0 0	...	...	...	...
9,736 0 0	8,455 6 0	...	...	...	...
75,243 12 0	72,600 12 0	...	...	...	...
35,250 12 0	29,171 0 0	...	...	...	...
20,118 8 0	18,075 4 0	...	...	...	...
11,178 1 0	9,406 3 0	...	...	...	...
24,874 14 0	23,139 0 0	...	...	...	...
39,453 1 0	38,458 1 0	...	...	...	...
36 760 10 0	32,656 12 0	...	...	...	...
1,67,635 14 0	1,51,906 4 0	...	...	...	...
7,557 0 0	6,602 0 0	...	...	...	...
1,462 12 0	1,162 6 0	...	...	...	...
1,085 0 0	1,110 0 0	...	...	...	...
10,104 12 0	8,874 6 0	...	...	...	...
12,292 7 0	13,609 5 0	...	...	...	...
2,016 8 0	2,301 1 0	...	...	...	...
14,308 15 0	15,910 6 0	...	...	...	...
6,37,523 12 0	6,24,666 1 0	...	4 14 0	...	...

APPEN

Detailed Statement showing Discount allowed on sale of Non-Judicial Stamps under the

Division.	District.	Detail of On sale of Foreign Bill Adhesive. Purchasers. 1874-75.	Purchasers. 1875-76.	Licensed Vendors. 1874-75.	Licensed Vendors. 1875-76.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Debra Dún, ...	3 9 0	2 12 0	...	...
	Saháranpur, ...	...	...	...	...
	Muzaffarnagar, ...	...	...	...	...
	Meerut, ...	...	...	...	...
	Bulandshahr, ...	...	...	...	...
	Aligarh, ...	...	...	...	...
	Total, ...	3 9 0	2 12 0	...	...
Agra.	Muttra, ...	...	3 9 0	...	...
	Farukhabad, ...	1 11 0	...	...	...
	Mainpuri, ...	...	...	...	...
	Agra, ...	...	...	...	...
	Etáwah, ...	...	...	...	...
	Etah, ...	...	...	...	...
	Total, ...	1 11 0	3 0 0	...	...
Rohilkhand.	Bijnor, ...	...	...	...	...
	Moradabad, ...	...	...	...	...
	Budaun, ...	...	...	...	...
	Bareilly, ...	...	...	...	...
	Sháhjahánpur, ...	1 0 7	0 11 1	...	...
	Total, ...	1 0 7	0 11 1	...	...
Allahabad.	Cawnpore, ...	...	...	...	...
	Fatehpur, ...	...	...	...	...
	Bánda, ...	...	...	...	...
	Allahabad, ...	...	...	...	...
	Hamírpur, ...	...	...	...	...
	Jaunpur, ...	...	...	...	...
	Total, ...	...	...	...	...
Benares.	Gorakhpur, ...	...	...	...	...
	Basti, ...	...	...	...	...
	Azamgarh, ...	...	...	...	...
	Mírzapur, ...	1 9 0	3 2 0	...	...
	Benares, ...	...	4 6 0	...	...
	Gházipur, ...	...	...	...	...
	Total, ...	1 9 0	7 8 0	...	...
Jhánsi.	Jalaun, ...	...	...	...	...
	Jhánsi, ...	...	...	...	...
	Lalitpur, ...	...	...	...	...
	Total, ...	...	...	...	...
Kumaun.	Kumaun, ...	...	...	...	...
	Garhwál, ...	...	...	...	...
	Total, ...	...	...	...	...
	Grand Total, ...	7 13 7	13 15 1	...	...

DIX C—(*continued*).

General Stamp Act in the Districts of the North-Western Provinces for the year 1875-76.

DISCOUNT.

On sale of Receipt and one-anna Revenue Adhesive.				*On sale of Bills of Exchange or Hundi.*	
Purchasers.		Licensed Vendors.		Purchasers.	
1874-75.	1875-76.	1874-75.	1875-76.	1874-75.	1875-76.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
196 12 0	207 3 0	...	...	14 10 0	9 6 0
95 15 0	101 14 0	...	...	38 1 0	33 2 0
39 3 0	32 6 0	...	...	1 14 0	2 0 0
165 4 0	175 7 0	...	...	90 0 10	59 10 2
29 1 0	41 4 0	...	...	28 9 3	16 13 6
115 10 0	96 14 0	...	...	158 13 0	132 8 0
441 13 0	655 0 0	...	...	332 0 1	253 7 8
53 4 0	65 10 0	...	...	83 0 0	54 3 0
34 11 0	56 4 0	...	...	242 13 1	145 9 1
49 0 0	31 3 0	...	...	2 3 0	1 9 0
200 1 0	274 11 0	...	...	557 12 8	733 8 8
35 5 0	35 7 0	...	...	16 2 0	24 12 0
53 7 0	49 13 0	...	...	5 4 0	...
425 12 0	513 0 0	...	...	907 3 9	959 9 9
14 9 0	16 11 0	...	...	3 2 0	3 2 0
110 5 0	119 13 0	...	...	124 11 3	78 11 0
32 13 0	34 6 0	...	...	4 11 0	1 9 0
145 5 0	150 6 0	...	...	121 2 0	143 10 6
84 8 0	82 13 0	...	...	63 1 10	62 2 5
387 8 0	404 1 0	...	...	316 12 1	289 2 11
251 6 0	2,952 1 0	...	...	600 5 3	496 10 0
22 6 0	19 1 0	...	...	1 9 0	3 2 0
17 3 0	17 10 0	...	...	14 10 0	11 5 3
405 1 0	397 5 0	...	...	144 8 9	32 11 0
12 8 0	6 4 0	...	...	...	1 9 0
33 9 0	20 6 6	...	...	8 13 8	7 4 3
742 1 0	712 11 6	...	...	769 14 8	602 9 6
40 6 0	46 13 0	...	...	...	22 1 11
25 8 0	33 3 0	...	...	2 9 0	4 9 9
34 8 0	25 5 0	...	...	18 14 0	29 2 0
57 4 0	34 7 0	...	...	238 7 9	270 13 4
134 7 0	130 10 0	...	...	348 2 9	386 0 3
89 6 0	97 3 0	...	...	239 12 0	236 3 6
381 7 0	367 9 0	...	...	847 13 6	948 14 9
34 6 5	19 12 7	...	...	25 6 9	24 5 5
...	...	...	...	...	...
15 15 0	16 4 0	...	...	1 6 9	...
50 5 5	36 0 7	...	...	26 13 4	24 5 5
89 3 0	109 14 0	...	...	3 11 2	7 9 2
4 1 0	5 10 0	...	...	...	...
93 4 0	115 8 0	...	...	3 11 2	7 9 2
2,722 2 5	2,803 14 1	...	...	3,204 4 7	3,085 11 2

APPEN

Comparative Statement showing Gross Stamp sales during

Division.	District.	1873-74.	1874-75.	1875-76.	General 1873 74.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún, ...	29,830 10 0	30,627 12 0	31,159 15 0	10,585 1 0
	Saháranpur, ...	1,00,659 4 0	99,938 3 0	1,06,275 11 0	20,562 14 0
	Muzaffarnagar, ...	75,580 0 0	72,885 9 0	88,076 8 0	19,115 9 0
	Meerut, ...	1,74,432 11 0	1,32,922 7 0	1,24,750 9 0	37,498 1 0
	Bulandshahr, ...	81,908 9 0	76,293 12 0	91,844 0 0	26,425 11 0
	Aligarh, ...	2,03,991 12 0	1,74,917 6 0	1,88,596 10 0	45,710 7 0
	Total, ...	6,66,402 14 0	5,87,585 1 0	6,30,703 5 0	1,59,897 11 0
Rohilkhand.	Muttra, ...	1,03,205 2 0	75,504 12 0	84,537 1 0	29,172 10 0
	Farukhabad, ...	1,61,070 13 0	1,59,528 5 0	1,36,533 5 0	37,525 3 0
	Mainpuri, ...	1,08,319 11 0	1,01,909 13 0	86,979 6 0	17,484 5 0
	Agra, ...	1,77,143 12 0	1,92,062 0 0	2,10,494 4 0	53,434 4 0
	Etáwah, ...	58,507 9 0	51,118 11 0	55,357 12 0	12,773 9 0
	Etah, ...	1,08,328 8 0	89,725 0 0	83,742 8 0	17,520 6 0
	Total, ...	7,16,575 7 0	6,69,848 9 0	6,57,644 4 0	1,67,920 5 0
Agra.	Bijnor, ...	66,236 2 0	68,788 10 0	72,409 5 0	19,633 13 0
	Moradabad, ...	1,99,063 12 0	1,91,367 12 0	2,19,093 9 0	49,877 11 0
	Budaun, ...	1,17,892 2 0	1,15,609 0 0	1,20,200 4 0	24,495 5 6
	Bareilly, ...	2,26,674 7 0	2,08,722 14 0	1,91,401 1 0	54,389 11 0
	Sháhjahánpur, ...	1,15,668 6 0	1,13,553 15 0	1,08,412 4 0	25,477 13 0
	Total, ...	7,25,054 12 0	6,98,033 3 0	7,11,516 7 0	1,73,874 6 0
Allahabad.	Cawnpore, ...	1,63,366 1 0	1,54,176 13 0	1,54,280 0 0	44,364 2 0
	Fatehpur, ...	35,064 0 0	37,073 12 0	37,623 4 0	7,899 5 0
	Banda, ...	41,423 3 0	38,014 12 0	39,946 6 0	8,205 10 0
	Allahabad, ...	2,73,272 11 0	2,62,244 5 0	2,25,554 14 0	37,754 10 0
	Hamírpur, ...	28,868 0 0	24,111 12 4	26,024 6 0	7,898 8 0
	Jaunpur, ...	72,923 15 0	78,896 9 0	74,193 7 0	17,681 7 0
	Total, ...	6,09,917 14 0	5,94,517 15 4	5,57,622 5 0	1,23,804 4 0
Benares.	Gorakhpur, ...	1,70,482 8 0	1,66,259 10 0	1,67,227 11 0	30,190 9 0
	Basti, ...	61,572 5 0	57,159 5 0	57,583 10 0	23,221 5 0
	Azamgarh, ...	1,26,699 4 0	1,34,503 12 0	1,22,568 2 0	23,732 9 0
	Mirzapur, ...	1,18,498 9 0	1,06,723 15 0	1,09,054 6 0	35,797 10 0
	Benares, ...	1,54,365 4 0	1,64,929 13 0	1,42,903 0 0	54,316 8 0
	Gházipur, ...	1,88,504 15 0	1,88,247 8 0	1,73,688 3 0	41,942 8 0
	Total, ...	8,15,122 13 0	8,17,823 10 0	7,73,030 0 0	2,15,201 1 0
Jhánsi.	Jalaun, ...	41,125 9 0	41,700 1 0	44,082 1 0	12,356 2 0
	Jhánsi, ...	25,252 12 0	24,700 2 0	27,047 1 0	5,826 5 0
	Lalitpur, ...	7,602 6 0	7,466 14 0	7,625 14 0	1,719 14 0
	Total, ...	73,980 12 0	73,867 1 0	78,755 0 0	20,902 5 0
Kumaun.	Kumaun, ...	50,2[illegible]5 12 0	49,646 15 0	50,981 13 0	12,622 1 0
	Garhwál, ...	13,577 6 0	18,501 14 0	23,350 3 0	1,840 1 0
	Total, ...	63,793 2 0	68,148 13 0	74,332 0 0	14,462 2 0
	Embossing Press, ...	4,387 3 0	5,557 7 0	15,613 0 1	4,387 3 0
	Total, ...	36,75,234 14 0	35,15,381 11 4	34,99,216 5 1	8,79,949 5 0

DIX D.

the years 1873-74, 1874-75, *and* 1875-76.

Stamps.						*Court Fees Stamps.*								
1874-75.			1875-76.			1873-74.			1874-75.			1875-76.		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
8,580	2	0	11,175	2	0	19,245	9	0	22,047	10	0	19,984	13	0
19,067	8	0	24,386	2	0	80,096	6	0	60,870	11	0	81,889	9	0
17,547	6	0	20,548	1	0	56,464	7	0	55,338	3	0	67,528	7	0
31,701	8	0	31,758	12	0	1,36,934	10	0	1,01,220	15	0	92,991	13	0
22,117	7	0	28,625	10	0	55,482	14	0	54,176	5	0	63,218	6	0
39,254	5	0	37,842	13	0	1,58,281	5	0	1,35,663	1	0	1,50,753	13	0
1,38,268	4	0	1,54,336	8	0	506,505	3	0	4,49,316	13	0	4,76,366	13	0
20,692	14	0	22,771	2	0	74,022	8	0	54,811	14	0	61,765	15	0
39,487	3	0	31,994	3	0	1,23,545	10	0	1,20,041	2	0	1,04,539	2	0
16,544	9	0	14,575	4	0	90,835	6	0	85,365	4	0	72 404	2	0
49,875	2	0	54,088	8	0	1,23,709	8	0	1,42,186	14	0	1,56.405	12	0
11,133	8	0	12,370	1	0	45,734	0	0	39,985	3	0	42,987	11	0
18,191	2	0	15,961	11	0	90,808	2	0	71,533	14	0	67,786	13	0
1,55,924	6	0	1,51,760	13	0	5,48,655	2	0	5,73,924	3	0	5,05,883	7	0
19,535	14	0	20,162	6	0	46,602	5	0	49,252	12	0	52,246	15	0
49,624	4	0	48,634	2	0	1,49,186	1	0	1,41,743	8	0	1,70,459	7	0
26 268	12	0	21,523	10	0	92,896	12	0	89,331	4	0	98,676	10	0
53,777	11	0	53,050	5	0	1,72,284	12	0	1,54,945	3	0	1,38,320	12	0
23,161	3	0	23,111	11	0	90,210	9	0	90,392	12	0	85,300	9	0
1,72,367	12	0	1,66,612	2	0	5,51,180	7	0	5,25,665	7	0	5,45,004	5	0
41,892	13	0	39,527	0	0	1,19,00	15	0	1,12 284	0	0	1,14,753	0	0
8,252	13	0	8,236	9	0	27,164	1	0	28,820	15	0	29,386	11	0
6 502	4	0	6,491	5	0	33,217	9	0	31,512	8	0	33,455	1	0
36,795	5	0	35,966	12	0	2,35,518	1	0	1,25,449	0	0	1,89,588	2	0
5,689	4	0	5,223	5	0	16,469	8	0	18,422	8	4	20,801	1	0
16,171	12	0	14,678	0	0	55,242	8	0	62,724	13	0	59,515	7	0
1,15,304	3	0	1,10,122	15	0	4,86,613	10	0	4,79,213	12	4	4,47,499	6	0
38,580	14	0	30,599	4	0	1,34,291	15	0	1,27,678	12	0	1,36,628	7	0
21,353	0	0	19,304	5	0	38,351	0	0	35,806	5	0	38,279	5	0
21,904	7	0	18,258	11	0	1,02,966	11	0	1,12,599	5	0	1,04,309	7	0
29,614	7	0	29,713	15	0	77,700	15	0	77,109	8	0	79,340	7	0
44,540	5	0	44,838	9	0	1,00,048	12	0	1,20,389	8	0	98,069	7	0
42,897	8	0	38,459	6	0	1,46,562	7	0	1,44,349	11	0	1,35,228	13	0
1,99,890	9	0	1,81,174	2	0	5,99,921	12	0	6,17,933	1	0	5,91,855	14	0
12,524	14	0	12,357	10	0	27,769	7	0	29,175	3	0	31,724	7	0
5,682	15	0	6,518	11	0	19,442	8	0	19,017	3	0	20,528	6	0
1,512	14	0	1,495	0	0	5,862	8	0	5,954	0	0	6,130	14	0
19 720	11	0	20,371	5	0	53,078	7	0	54,146	6	0	58,383	11	0
13,040	9	0	13,699	7	0	37,593	11	0	36,606	6	0	37,282	6	0
2,017	8	0	2,292	5	0	11,737	5	0	16,484	6	0	21,057	14	0
15,058	1	0	15,991	12	0	49,331	0	0	53,090	12	0	58,340	4	0
5,557	7	0	15,613	0	1	...			...			...		
8,22,091	5	0	8,15,882	9	1	27,95,285	9	0	26,93,290	6	4	26,83,238	12	0

W. S. HALSEY,

Commissioner of Stamps, N.-W. P.

APPENDIX E.

Statement showing Gross Receipts of each month of four Financial years 1872-73, 1873-74, 1874-75, *and* 1875-76.

	1872-73.	1873-74.	1874-75.	1875-76.	*General Stamps.*				*Court Fees Stamps.*			
					1872-73.	1873-74.	1874-75.	1875-76.	1872-73.	1873-74.	1874-75.	1875-76.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.
April ...	3,02,136 6 0	2,72,744 4 0	2,98,090 4 9	2,86,380 5 6	64,991 8 0	54,555 5 0	60,867 8 9	59,534 6 6	2,37,1 4 14 0	2,18,188 15 0	2,37,223 1 0	2,26,845 15 0
May, ...	2,42,926 3 11	3,17,460 4 0	2,91,219 5 3	2,99,287 7 9	59 954 11 11	78,491 11 0	63,443 15 3	67,674 15 9	1,82,971 8 0	2,38,968 9 0	2,27,775 6 0	2,31,612 8 0
June, ...	3,39,947 12 5	3,93,283 15 2	3,77,845 14 2	3,42,380 8 0	97,562 14 5	95,164 13 2	93,883 4 10	88,324 9 0	2,42,384 14 0	2,98,119 2 0	2 83,962 9 4	2,55,055 15 0
July, ...	3,78,518 11 8	3,97,299 3 7	3,74,231 4 0	3,72,793 15 9	1,05,385 11 8	97,494 11 7	85,874 5 0	94,488 5 9	2,73,133 0 0	2,99,804 8 0	2,88,856 15 0	2,78,305 10 0
August, ...	3,14,665 10 2	3,64,110 8 9	3,33,300 13 4	3,30,744 13 0	80,015 15 2	85,135 8 9	70,387 7 4	75,244 14 0	2,34,649 11 0	2,78,975 0 0	2,62.913 6 0	2,55,499 15 0
September, ...	3,06,568 14 7	2,87,573 11 9	3,22,778 3 6	3,31,114 5 5	69,825 5 9	64,793 6 9	68,207 12 6	72,688 1 5	2,36,743 8 10	2,22,780 5 0	2,54,570 7 0	2,58,426 4 0
October, ...	1,02,500 15 11	1,80,282 6 3	1,79,350 15 9	1,19,360 7 5	55,228 3 11	71,860 12 3	57,831 13 9	58,754 1 5	47,272 12 0	1,08,421 10 0	1,21,969 2 0	60,606 6 0
November, ...	2,79,606 9 6	2,50,083 13 5	2,28,442 4 10	3,19,449 3 3	66,900 6 6	59,045 15 5	61,793 11 10	68,218 15 3	2,12,706 3 0	1,91,037 14 0	1,61,648 9 0	2,51,230 4 0
December, ...	2,46,976 2 5	2,73,007 13 2	2,64,027 15 5	2,75,562 15 2	64,922 13 5	71,175 12 2	66,440 1 5	59 298 6 2	1,82,053 5 0	2,01,832 1 0	1,97,587 14 0	2,16,264 9 0
January, ...	3,01,367 6 9	3,34,448 3 9	3,31,909 0 11	2,47,876 6 0	84,347 14 0	78,285 0 9	86,871 3 11	60,362 6 0	2,17,019 8 9	2,56,213 3 0	2,45,037 13 0	1,87,514 0 0
February, ...	2,66,606 5 4	2,66,182 14 10	2,96,158 12 0	2,42,581 2 3	70,109 5 1	65,296 9 10	56,413 7 0	60,316 8 3	1,96,497 0 3	2,00,886 5 0	1,49,745 5 0	1,82,214 10 0
March, ...	2,12,027 11 6	3,47,729 0 0	3,23,902 13 9	3,42,814 5 0	57,045 2 6	67,669 5 0	61,902 14 9	63,056 9 0	1,54,982 9 0	2,80,059 11 0	2,61,999 15 0	2,79,757 12 0
Total, ...	32,93,848 14 2	36,84,206 2 8	35,26,257 11 8	35,11,295 14 6	8,76,290 0 4	8,88,918 15 8	8,32,967 5 4	8,27,962 2 6	24,17,558 13 10	27,95,287 3 0	26,93,290 6 4	26,83,333 12 0

W. S. HALSEY,

Commissioner of Stamps, N.-W. P.

Dated Allahabad, the 25th July, 1876.

APPENDIX F.

Comparative Statement of Prosecutions on account of infringements of the Stamp Law in the North-Western Provinces during the years 1874-75 *and* 1875-76.

1.		2.			3.			
		Number of cases prosecuted during 1874 75.			*Number of cases prosecuted during* 1875-76			
Number.	District.	Convicted.	Acquitted.	Total.	Convicted.	Acquitted.	Total.	Remarks.
1	Dehra Dún, ...	1	1	2	2	...	2	Two persons.
2	Saháranpur, ...	...	...	...	...	...	...	
3	Muzaffarnagar, ...	1	...	1	...	...	...	
4	Meerut, ...	1	...	1	3	...	3	Three persons.
5	Bulandshahr, ...	...	...	...	...	...	...	
6	Aligarh, ...	...	...	...	2	...	2	
7	Muttra, ...	3	...	3	4	...	4	Four persons.
8	Farukhabad, ...	...	...	...	...	...	...	
9	Mainpuri, ...	2	...	2	...	...	...	
10	Agra, ...	2	1	3	...	...	...	
11	Etáwah, ...	10	1	11	26	...	26	Twenty-six persons.
12	Etah, ...	...	...	...	...	...	...	
13	Bijnor, ...	...	14	14	2	11	13	Thirteen persons.
14	Moradabad, ...	1	...	1	...	...	...	
15	Budaun, ...	8	...	8	13	...	13	Thirteen persons.
16	Bareilly, ...	...	...	...	...	...	...	
17	Sháhjahánpur, ...	3	...	3	1	...	1	
18	Cawnpore, ...	...	...	...	...	...	...	
19	Fatehpur, ...	...	...	...	...	...	...	
20	Bánda, ...	17	12	29	12	13	25	Twenty-five persons.
21	Allahabad, ...	1	2	3	9	2	11	Eleven ditto.
22	Hamírpur, ...	4	1	5	14	3	17	Seventeen ditto.
23	Jaunpur, ...	2	...	2	6	2	8	Eight ditto.
24	Gorakhpur, ...	3	...	3	1	...	1	One case was struck off the file as the accused could not be found.
25	Basti, ...	1	3	4	3	...	3	
26	Azamgarh, ...	...	...	...	...	...	...	
27	Mirzapur, ...	2	1	3	2	1	3	
28	Benares, ...	...	...	...	2	...	2	
29	Gházipur, ...	1	4	5	7	...	7	Seven persons.
30	Jalaun, ...	...	...	...	...	...	...	
31	Jhánsi, ...	6	...	6	7	...	7	Ditto.
32	Lalitpur, ...	...	...	...	...	...	...	
33	Kumaun, ...	...	...	...	1	...	1	
34	Garhwál, ...	2	1	3	2	...	2	Two persons.
	Total, ...	71	41	112	119	32	151	

OFFICE OF COMMISSIONER OF STAMPS, N.-W. P.: *The 25th July*, 1876.

W. S. HALSEY,
Commr. of Stamps, N.-W. P.

APPENDIX G.

Detailed Statement of Sale of Stamps in the North-Western Provinces for the year 1875-76.

Receipt and Revenue Adhesive Stamps.

Value.	Number.
1 anna, ...	764,822

Foreign Bill Adhesive Stamps.

Value.	Number.
2 annas, ...	226
3 ,, ...	144
4 ,, ...	171
6 ,, ...	183
8 ,, ...	187
12 ,, ...	117
1 rupee, ...	22
1½ ,, ...	97
2 ,, ...	4
3 ,, ...	20
6 ,, ...	11
Total, ...	1,182

Bill of Exchange or Hindi Stamps.

Value.	Number.
1 anna, ...	12
2 annas ...	18,357
3 ,, ...	24,658
4 ,, ...	2,404
5 ,, ...	4,754
6 ,, ...	25,000
8 ,, ...	1,554
9 ,, ...	5,511
12 ,, ..	17,346
15 ,, ...	4,192
1 rupee, ...	277
1½ ,, ...	13,500
2 rupees, ...	4
3 ,, ...	2,055
3½ ,, ...	1
4½ ,, ...	415
6 ,, ...	115
9 ,, ...	2
12 ,, ...	22
15 ,, ...	17
18 ,, ...	3
24 ,, ...	8
Total, ...	120,207

Share Transfer Adhesive Stamps.

Value.	Number.
4 annas, ...	59
8 ,, ...	134
12 ,, ...	1
1 rupee, ...	186
2½ ,, ...	106
5 ,, ...	10
10 ,, ...	5
20 ,, ...	2
Total, ...	503

Pleader's Certificate Stamps.

Value.	Number.
D. 5 rupees, ...	183
G. 8 ,, ...	416
10 ,, ...	3
C. 15 ,, ...	272
F. 16 ,, ...	172
B. 25 ,, ...	444
Total, ...	1,490

Revenue Agent's Certificate

Value.	Number.
5 rupees, ...	389
8 ,, ...	62
10 ,, ...	11
16 ,, ...	4
Total, ...	466

Sulphur License Stamps.

Value.	Number.
10 rupees, ...	357

Arms License Stamps.

Value.	Number.
10 rupees, ...	81

Non-Judicial Stamps.

Value.	Number.
1 anna, ...	1,932
2 annas, ...	491,562
4 ,, ...	220,976
8 ,, ...	198,429
1 rupee, ...	68,647
1½ ,, ...	7,369
2 ,, ...	21,100
2½ ,, ...	3,267
3 ,, ...	7,602
3½ ,, ...	696
4 ,, ...	5,833
4½ ,, ...	273
5 ,, ...	4,267
6 ,, ...	1,846
7 ,, ...	994
7½ ,, ...	781
8 ,, ...	2,181
9 ,, ...	408
10 ,, ...	2,344
12 ,, ...	14
12½ ,, ...	249
15 ,, ...	1,676
16 ,, ...	1,409
17½ ,, ...	99
20 ,, ...	908
22½ ,, ...	66
24 ,, ...	2
25 ,, ...	496
27½ ,, ...	39
30 rupees, ...	329
32½ ,, ...	29
35 ,, ...	156
37½ ,, ...	22
40 ,, ...	168
42½ ,, ...	21
45 ,, ...	72
47½ ,, ...	13
50 ,, ...	135
52½ ,, ...	16
55 ,, ...	48
57½ ,, ...	12
60 ,, ...	74
62½ ,, ...	12
65 ,, ...	27
67½ ,, ...	3
70 ,, ...	43
72½ ,, ...	5
75 ,, ...	37
77½ ,, ...	2
80 ,, ...	43
82 ,, ...	1
82½ ,, ...	4
85 ,, ...	11
87½ ,, ...	6
90 ,, ...	21
92½ ,, ...	1
95 ,, ...	11
97½ ,, ...	9
100 ,, ...	119
105 ,, ...	3

Non-Judicial Stamps—(concluded).

Value.	Number.
110 rupees, ...	4
112½ ,, ...	3
115 ,, ...	4
120 ,, ...	1
125 ,, ...	33
130 ,, ...	1
140 ,, ...	1
150 ,, ...	37
200 ,, ...	13
225 ,, ...	1
300 ,, ...	7
350 ,, ...	1
400 ,, ...	2
700 ,, ...	1
Total, ...	10,47,025

Court Fees Act Stamps.

Value.	Number.
1 anna, ...	9,66,333
2 annas, ...	1,71,331
3 ,, ...	1,72,250
4 ,, ...	1,87,958
6 ,, ...	2,59,706
8 ,, ...	16,24,328
12 ,, ...	1,06,562
1 rupee, ...	2,5 ,906
2 ,, ...	69,020
3 ,, ...	8
3½ ,, ...	4
4 ,, ...	19,964
5 ,, ...	19,978
5½ ,, ...	4
6 ,, ...	2
6½ ,, ...	1
7 ,, ...	13,734
8 ,, ...	5
8½ ,, ...	1
9 ,, ...	1
10 ,, ...	16,346
12½ ,, ...	2
14 ,, ...	2
17 ,, ...	1
20 ,, ...	7,526
21 ,, ...	1
23 ,, ...	1
25 ,, ...	1
30 ,, ...	1
32 ,, ...	2
35 ,, ...	1
40 ,, ...	2,430
70 ,, ...	1,506
75 ,, ...	2
80 ,, ...	3
96 ,, ...	1
97 ,, ...	1
100 ,, ...	1,211
140 ,, ...	1
150 ,, ...	1
200 ,, ...	335
400 ,, ...	126
7 0 ,, ...	38
1,000 ,, ...	25
Total, ...	3,892 658

Tulbana Stamps.

Value.	Number.
3 annas, ...	787
6 ,, ...	79
9 ,, ...	649
Total, ...	1,515
GRAND TOTAL,	5,830,306

ALLAHABAD:
Dated 20th July, 1876.

W. S. HALSEY,
Commr. of Stamps, N.-W. P.

APPENDIX H.

Comparative Statement of Non-official vendors in the N.-W. Provinces for the official years 1874-75 *and* 1875-76.

Division.	District.	No. of vendors, 1874-75.	No. of vendors, 1875-76.	Remarks.
MEERUT, ...	Dehra Dún, ...	4	1	
	Sahárunpur, ...	17	22	
	Muzaffarnagar ...	32	26	
	Meerut, ...	32	33	
	Bulandshahr, ...	26	41	
	Aligarh, ...	33	25	
AGRA, ...	Muttra, ...	28	31	
	Farukhabad, ...	28	27	
	Mainpuri, ...	24	27	
	Agra, ...	30	31	
	Etáwah, ...	14	14	
	Etah, ...	42	45	
ROHILKHAND, ...	Bijnor, ...	7	9	
	Moradabad, ...	35	46	
	Budaun, ...	27	27	
	Bareilly, ...	36	33	
	Sháhjahánpur, ...	17	21	
ALLAHABAD, ...	Cawnpore, ...	16	16	
	Fatehpur, ...	3	5	
	Bánda, ...	1	1	
	Allahabad, ...	14	15	One man resigned from 1st June, 1875.
	Hamírpur, ...	2	2	
	Jaunpur, ...	17	21	
BENARES, ...	Gorakhpur, ...	15	16	
	Basti, ...	17	18	
	Azamgarh, ...	11	11	
	Mirzapur, ...	17	15	
	Benares, ...	15	13	
	Gházipur, ...	30	31	
JHÁNSI, ...	Jalaun ...	14	13	
	Jhánsi, ...	4	2	
	Lalitpur, ...	1	1	
KUMAUN, ...	Kumaun, ...	15	13	
	Garhwál, ...	2	2	
	Total, ...	636	656	

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
The 25th July, 1876.

W. S. HALSEY,
Commissioner of Stamps, N.-W. P.

APPENDIX I.

Statement showing the number of cases of unstamped or insufficiently stamped instruments brought to the notice of the Collectors of the different districts of the North-Western Provinces, during the year 1875-76.

Number.	Districts.	*How brought to notice.*				*How disposed of.*			Number of instruments brought to notice under Section 23 which were impounded by the Registration Department.	Remarks.
		Under Section 22.	Under Section 23.	Under Section 24	Total.	Under Sections 20 and 24.	Criminally prosecuted.	Total.		
1	Dehra Dún, ...	1	3	...	4	3	1	4	4	
2	Sahárnpur, ...	...	4	...	4	4	...	4	4	
3	Muzaffarnagar,...	...	2	3	5	5	...	5	2	
4	Meerut, ...	...	2	...	2	1	1	2	2	
5	Bulandshahr, ...	...	1	...	1	1	...	1	1	
6	Aligarh, ...	1	17	...	18	14	2	16	18	2 cases struck off; the parties having filed fresh deeds.
7	Muttra, ...	...	2	7	9	6	3	9	2	
8	Farukhabad, ...	...	...	...	...	...	...	...	...	
9	Mainpuri, ...	...	2	...	2	2	...	2	2	
10	Agra, ...	...	1	4	5	5	...	5	2	
11	Etáwah, ...	...	7	20	27	3	24	27	2	
12	Etah, ...	...	...	1	1	1	...	1	...	
13	Bijnor, ...	2	9	...	11	9	2	11	9	
14	Moradabad, ...	...	6	...	6	6	...	6	6	
15	Budaun, ...	2	6	7	15	8	7	15	6	
16	Bareilly, ...	1	4	...	5	5	...	5	5	
17	Sháhjahánpur, ...	1	12	...	13	12	1	13	12	
18	Cawnpore, ...	...	6	...	6	6	...	6	3	
19	Fatehpur, ...	...	2	1	3	...	3	3	1	
20	Bánda, ...	2	9	...	11	5	6	11	...	
21	Allahabad, ...	1	7	3	11	2	9	11	6	
22	Hamírpur, ...	1	12	1	14	1	13	14	2	
23	Jaunpur, ...	...	10	...	10	4	6	10	6	
24	Gorakhpur, ...	...	2	1	3	1	2	3	2	
25	Basti, ...	...	7	7	14	11	3	14	7	
26	Azamgarh, ...	...	7	...	7	7	...	7	7	
27	Mirzapur, ...	4	3	...	7	4	3	7	...	
28	Benares, ...	2	10	...	12	10	2	12	10	
29	Gházipur, ...	...	6	1	7	4	3	7	6	
30	Jalaun, ...	...	1	...	1	1	...	1	1	
31	Jhánsi, ...	4	...	3	7	3	4	7	...	
32	Lalitpur, ...	...	...	...	...	...	...	...	...	
33	Kumaun, ...	...	...	1	1	...	1	1	...	
34	Garhwál, ...	5	...	1	6	5	1	6	...	
	Total, ...	27	160	61	248	149	97	246	128	

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
Dated Allahabad, the 25th July, 1876.

W. S. HALSEY,
Commissioner of Stamps, N.-W. P.

ORDERS OF GOVERNMENT.

No. 1A. OF 1877.

FROM

THE OFFG. SECRETARY TO GOVERNMENT,

NORTH-WESTERN PROVINCES,

To

THE OFFG. SECY. TO THE BOARD OF REVENUE,

NORTH-WESTERN PROVINCES.

DATED CAMP MEERUT, THE 15TH JANUARY, 1877.

SIR,

SEPARATE REVENUE DEPARTMENT (STAMPS.)

I AM directed to acknowledge the report on the administration of the Stamp Revenue in the year 1875-76, submitted with your No. $\frac{294}{V.108}$, dated the 11th August, 1876.

2. The receipts and expenditure of the last five years have been as follows :—

			1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
			Rs.	Rs.	Rs.	Rs.	Rs.
Receipts.	General stamps	Sales ...	7,76,214	8,66,493	8,79,949	8,22,091	8,15,883
		Miscellaneous,	9,573	9,797	8,970	10,876	12,079
	Court fees stamps ...		21,62,628	24,17,559	27,95,287	26,93,290	26,83,334
Charges.	General stamps		45,387	44,505	47,894	48,890	50,503
	Court fees stamps		54,259	44,970	20,842	24,186	15,811
Net Receipts.	General stamps		7,40,400	831,785	8,41,025	7,84,077	7,77,458
	Court fees stamps		21,08,370	23,72,589	27,74,805	26,69,104	26,67,523

The combined net receipts again show a decrease, but they are greater than those of 1871-72 or 1872-73.

3. *General Stamps.*—For general stamps we have the following details of receipts and expenditure :—

RECEIPTS.

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
	Rs.	Rs.	Rs.	Rs.	Rs.
One-anna adhesive stamps	38,651	43,823	46,909	45,763	47,787
Foreign bill stamps	627	461	461	718	649
Share transfer stamps	1,061	612	671	144	,855
Bill of exchange stamps	84,564	81,115	73,158	71,297	69 458
General stamps	6,51,310	7,40,483	7,58,750	7,04,169	6,97,133
Total sale of stamps ...	7,76,214	8,66,493	8,79,949	8,22,091	8,15,883
Miscellaneous, *i. e.* duty and fines on account of deficient stamps, adjudication fees, &c. ...	9,573	9,797	8,970	10,876	12,079
GRAND TOTAL ...	7,85,787	8,76,290	8,88,919	8,32,967	8,27,962

CHARGES.

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
	Rs.	Rs.	Rs.	Rs.	Rs.
Discount	21,924	23.378	22,879	21,555	21,298
Remissions and refunds under { Section 42	...	54	24	24	337
Section 45	10.479	10.465	12,571	15,362	15,844
To licensed vendors ...	1,866	457	944	742	1,108
Rewards to informers	...	...	53	182	185
Establishment	8.533	8,526	8,568	8,906	10,020
Contingencies	2,854	1,6 4	2 869	2,119	1,708
Total ...	45,387	44,505	47,894	48,890	50,503

4. The most remarkable instances of fluctuations in the receipts from general stamps are furnished by the following districts :—

	1874-75.	1875-76.
	Rs.	Rs.
Dehra Dún	5,102	7,102
Saháranpur	16,921	22,168
Muzaffarnagar	16,870	19,977
Bulandshahr	21,017	27,604
Muttra	18,139	20 601
Farukhabad	33,398	27,574
Etah	17,233	15.165
Budaun	25,652	20,924
Gorakhpur	37,145	29.340
Basti	20,887	18,695
Azamgarh	20,875	17,098
Gházipur	37,222	31,793

5. *Court fees stamps.*—The receipts from Court fees stamps have been shewn in the table in para. 2. The charges were :—

	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
	Rs.	Rs.	Rs.	Rs.	Rs.
Discount	28,209	24,251	...	...	...
Refunds ... { Under Section 13	19,352	18,067	18,742	22,797	14,644
Ditto 14	1,008	840	933	1,221	847
Ditto 15	1,'60	387	386	168	206
Of value of damaged stamps ...	840	1,069	14	...	113
To licensed vendors... ...	3,689	355	407	...	...
Total	54,259	44,970	20,842	24,186	15,810
Net receipts ...	21,08,370	23,72,589	27,74,805	26,69,104	26,67,533

6. The most remarkable instances of increase and decrease were in the following districts :—

Decrease.	Rs.	Increase.	Rs.
Meerut	8,229	Muzaffarnagar	12,190
Farukhabad	14,502	Bulandshahr	9,042
Mainpuri	12,961	Aligarh	15,091
Etah	3,753	Muttra	6,954
Bareilly	16,625	Agra	14,219
Sháhjahánpur	5,092	Moradabad	28,716
Allahabad	35,861	Budaun	9,345
Azamgarh	8,290	Gorakhpur	8,950
Benares	22,280	Garhwal	4,593
Gházipur	9,121	Hamirpur	2,379

7. Meerut and Etah shewed much larger decreases last year, as compared with the receipts of 1873-74 ; in Bareilly the revenue from

Court-fees stamps has declined by about the same amount in 1875-76 as in 1874-75.

8. *Prosecutions.*—Under sections 22-24 of the General Stamp Act action was taken in 246 cases, against 266 last year, but the criminal prosecutions were 97 instead of 61. The most active districts were :—

	Cases.	*Prosecutions.*
Aligarh	18	2
Etáwah	27	24
Budaun	15	7
Bánda	11	6
Allahabad	11	9
Hamirpur	14	13
Jaunpur	10	6

9. The Lieutenant Governor is content to accept the Board's opinion that the arguments brought forward by the Commissioner of Stamps to prove that native dealers habitually neglect the use of bill of exchange stamps are inconclusive.

10. *Adhesive labels.*—The question of adhesive labels *versus* impressed stamps is under the consideration of a committee with the Government of India.

11. In conclusion I am to request that if there are any matters touched on in future reports which call for special orders, they may be stated succinctly and categorically at the end of the report.

I have the honour to be,

SIR,

Your most obedient Servant,

C. ROBERTSON,

Officiating Secretary to Government,

North-Western Provinces.

ANNUAL REPORT

ON THE

ADMINISTRATION OF THE STAMP REVENUE

OF THE

NORTH-WESTERN PROVINCES,

FOR THE YEAR 1876-77.

Published by Authority.

ALLAHABAD:

NORTH-WESTERN PROVINCES AND OUDH GOVERNMENT PRESS.

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GOVERNMENT 1877 N.W.P.

ANNUAL REPORT

OF THE

ADMINISTRATION OF THE STAMP REVENUE

OF THE

NORTH-WESTERN PROVINCES

For the year 1876-77.

No. $\frac{242}{\text{V. S. 36}}$ OF 1877.

FROM

THE SECRETARY TO THE BOARD OF REVENUE,
NORTH-WESTERN PROVINCES,

TO

THE OFFG. SECRETARY TO GOVERNMENT,
NORTH-WESTERN PROVINCES AND OUDH.

Dated Allahabad, the 30th August, 1877.

SIR,

Present:
M. RICKETTS, ESQ., C.B.

I AM directed to submit the report by the Commissioner of Stamps on the administration of the Stamp Department in 1876-77.

2. The remarks which the Junior Member wishes to make will be confined to the points to which notice is called by Mr. J. C. Robertson. A separate correspondence on the improvement of the administration of the stamp revenue is now being carried on with the Government, and it is unnecessary to refer here to the questions which are under discussion therein.

3. The report bears date the 24th July, and was received in the Board's office in Allahabad on the 3rd August. By existing orders the Board are required to submit the report to Government by the 1st May of each year, and the Commissioner is required to submit his report to the Board on the 10th April, that is ten days after the end of the year reported on. It is needless to point out, what is abundantly shown by the experience of past years, that it is quite impossible to keep to these dates. The 1st May might be fixed as the date of submission of Collectors' reports to Commissioners of Divisions; Commissioners of Divisions might report to the Commissioner of Stamps on the 15th May; the latter officer to the Board on the 1st of July; and the Board to Government on the 1st of August. A considerable time, it must be remembered, is taken up in printing the report and appendices.

4. The net receipts are Rs. 1,18,931 in excess of those of last year, while the charges have increased by Rs. 13,987. The percentage of the charges on receipts is therefore higher than last year, which should not ordinarily be the case with an increased revenue. In his para. 18 the Commissioner explains that the largest increase is due to two heads: 1*st*, the refund of the value of unused and damaged stamps, which is of necessity a precarious item over which the department can have no control; 2*nd*, an increase in contingent charges, due to orders issued in May, 1876, regarding the safe custody of stamps, which is a legitimate increase. The Commissioner will be instructed to watch the expenditure closely, and to endeavour to keep the total within two per cent. at most on the income, which seems from the experience of past years to be a fair proportion.

5. The receipts under each class of stamp fluctuate much, and it is difficult to assign sufficient reasons for the increase or decrease. Those offered by Collectors are for the most part little more than guesses. In one case a good harvest is considered a satisfactory cause for the decrease in the sale of general stamps, while in the adjoining district the Collector asserts that the increase in sale was due to the harvest being an inferior

one, it being a well-established fact that the crops were exceptionally good everywhere. Another officer attributes the increased sale to his strict enforcement of the Government demand for land revenue, which has compelled the landowners to sell or mortgage their estates; but this reason the Junior Member considers to be entirely groundless, as the district in question (Jaunpur) is a permanently-settled one, and the demand is certainly far from oppressive. Where no valid reasons can be given, it would be better not to try to give any. The variations in sales are doubtless due to a great extent to fluctuations in trade which it is beyond the power of district officers to explain.

6. In paras. 19-21 Mr. J. C. Robertson calls attention to the introduction of court fee stamps from other provinces (the Panjáb and Oudh) where discount is allowed. Oudh is not under the jurisdiction of the Board; but it may not be out of place to suggest, for the consideration of the Government, that the Commissioner might be directed to enquire whether there are any special reasons necessitating the maintenance there of the system of granting discount. Its abolition in these provinces has resulted in a great saving, and *primâ facie* it might be expected that the same would be the case in Oudh, and it would, moreover, be a convenience to have the same system in force there as in these provinces. As regards the Panjáb, it is more difficult to see what remedy can be found. Mr. Robertson records his opinion, indeed, that there should be one uniform system for all provinces. No doubt this would be most convenient, but there may be good reasons against the introduction of the non-discount system into other provinces, while its advantages here in point of economy are so great that it may be better to adhere to it, unless these advantages are more than counterbalanced by the introduction of stamps from other provinces. The first thing to be done is to ascertain if there is any likelihood of the system at present in force in the Panjáb being altered. If not, Mr. Robertson can enquire into the subject carefully in the cold weather, and report if he can devise any effectual plan of stopping the introduction of stamps. From the report there does not seem to be any ground for thinking that they are introduced from Bengal.

7. In his 22nd and following paras. the Commissioner very properly calls attention to laxity regarding prosecutions for breach of the stamp laws. In most cases it has been assumed that no fraud was meant, and there has been no prosecution. The requisitions of the Stamp Law, however, are plain and few, and may easily be known by all who have any concern with stamps. In the Junior Member's opinion the assumption to begin with should rather be that there is intention to defraud when a wrong stamp is used, unless the contrary can be shown; and Mr. Ricketts thinks that all persons detected in breaches of the law should be prosecuted, unless good grounds to the contrary be brought forward. The districts in which laxity is most apparent are Aligarh and Etah, in which there were respectively 46 and 16 cases all passed over without a prosecution. The case arising in Azamgarh has been separately noticed by the Board, and a circular has been issued to all Collectors pointing out that in cases referred to the Collector under section 22 of the Stamp Act he is bound to prosecute.

8. In conclusion, the Junior Member desires again to express his conviction that the administration of the department would be greatly improved by reverting to the use of impressed instead of adhesive stamps for all documents of a more than purely temporary character.

I have the honour to be,

SIR,

Your most obedient servant,

J. S. MACKINTOSH,

Secretary.

No. 568 of 1877.

From

J. C. ROBERTSON, Esquire,

Offg. Commissioner of Stamps, N.-W. P. and Oudh.

To

The SECRETARY to the BOARD of REVENUE,

North-Western Provinces.

Dated Naini Tal, the 24th July, 1877.

Sir,

In forwarding for the information of Government a report on the administration of the Stamps Revenue for 1876-77, in the North-Western Provinces, I have the honour to offer the following remarks.

2. The total budget-estimate for the year was fixed at Rs. 36,00,000. The gross receipts amounted to Rs. 36,44,213, or Rs. 44,213 over the estimate. The net receipts were Rs. 35,63,912, as compared with Rs. 34,44,981 in 1875-76, showing an increase of Rs. 1,18,931. Charges rose from Rs. 66,314 in 1875-76, to Rs. 80,301 in the year under report, which shows an increase of Rs. 13,987, which will be explained under the proper headings :—

Years.	Gross charges.	Net receipts.	Percentage of charges on receipts.
	Rs.	Rs.	
1876-77	80,301	35,63,912	2·25
1875-76	66,314	34,44,981	1·91
1874-75	73,076	34,53,179	2·44
1873-74	68,374	36,15,830	1·89
1872-73	89,474	22,04,373	2·79
Average	75,507	32,56,555	2·31

The stamp account corresponds within a few annas with the account furnished by the Accountant-General, the differences being under receipts—General Stamps 3 annas 8 pie, Court fees 10 annas, and under Charges 5 annas 3 pie :—

Appendix A.—General Stamp Act.

Years.	Gross receipts.	Gross charges.	Net receipts.
	Rs.	Rs.	Rs.
1876-77	8,25,770	55,465	7,70,305
1875-76	8,27,962	50,503	7,77,458
1874-75	8,32,967	48,890	7,84,076
1873-74	8,88,918	46,893	8,41,025
1872-73	8,75,290	44,504	8,31,785

3. There is a steady falling off in the revenue collected under the General Stamp Act, though the decrease in gross receipts this year is only Rs. 2,192, as compared with Rs. 5,005 last year.

4. *One-anna Revenue Adhesive Stamps.*—There is an increase of Rs. 586-0-0 under this head. The following districts show a decrease of over Rs. 100:—

Meerut	...	...	...	...	...	...	Rs.	176
Agra	...	...	...	...	...	...	„	338
Moradabad	...	...	...	...	...	...	„	119
Benares	...	...	...	...	...	...	„	101

while the following districts give an increase:—

Farukhabad	...	...	...	...	...	...	„	254
Cawnpore	...	...	...	...	...	...	„	525
Gorakhpur	...	...	...	...	...	...	„	205
Basti...	...	...	...	...	...	...	„	115

The decrease in Meerut is explained by the Collector to be caused by the fact that in the year 1875-76, there was not a sufficient stock of one-anna hundi stamps to meet the requirements of the public, and hence receipt stamps had to be used. The Collector of Agra attributes the decrease to there being no great influx of people at Agra in the cold weather, as was the case in the previous year. No reasons are given by the Collectors of Benares and Moradabad.

The Collector of Cawnpore attributes the increase in his districts to the fact of more hundis *on demand* having been drawn in consequence of activity in the export trade in grain to the famine districts, while the Collector of Farukhabad attributes his to a good harvest. The increase in Gorakhpur and Basti is stated to have been caused by large payments having been made for the first time to opium growers, the opium being now weighed in the districts where it is grown instead of at Ghâzipur, as heretofore. This is probably correct, but the removal of these payments has not caused any corresponding decrease in Ghâzipur.

5. *Foreign Bill Adhesive.*—There is a decrease of Rs. 30 in total receipts, as shown by the following table:—

Districts.	1875-76.	1876-77.	Increase.	Decrease.
Dehra Dún	114	25	...	89
Meerut	55	...	...	55
Agra	225	193	...	32
Shâhjahânpur	24	34	10	...
Cawnpore	13	42	29	...
Allahabad	37	5	...	32
Mirzapur	104	3	...	101
Benares	77	317	240	...
Total ...	649	619	279	309

The above are the only districts throughout the North-Western Prvinces in which transactions in foreign bill adhesive stamps took place if we accept Hamírpur, in which 6 annas only were realized. From none of these districts has any explanation been received of the decrease except Mirzapur, and the Deputy Collector in charge of the Treasury there says:—"I have reason to believe that the bankers who receive and negociate hundis from bankers residing in native states do not afix the proper stamp on the hundis, but they put on them the stamp mark taken off from the ordinary hundi stamp of the required value to the foreign hundi. I have tried to find out some such cases, but have not yet succeeded. 2nd—It is presumed that since the abolition of the Bank of Bengal here, the Mahájans never use any stamp at all, as foreign hundis circulate only among themselves, and there is no one to check their illegal practice." The Collector says he had not been long enough in the district at the time of submission of the stamp report to enable him to express an opinion on

the reasons assigned for decrease in the sale of stamps. He adds that these reasons are merely conjectural, but that they are propably correct. If this practice is prevalent in Mirzapur, the same causes may and must be operating in other districts towards defrauding this branch of the revenue of its dues, and at any rate this entirely corroborates the Board's remarks in reviewing last year's report that up-country agencies of the Bank of Bengal carry on a considerable business in hundis, a fact which I have verified from other sources.

6. When on tour in the cold weather, I made enquiries as to the fraud in hundi stamps alluded to by my predecessor, by which one stamp was made to cover two hundis, but could not hear of any similar cases ; it appears to me that the best preventive would be to cause a hundi to be stamped at top and bottom, *viz.*, a four-anna stamp being required, the paper on which the hundi is written should be stamped 2 annas at the top and 2 annas at the bottom, or each paper might have a water-mark down its whole length denoting its value.

SHARE TRANSFER ADHESIVE STAMPS.

	1875-76.	1876-77.
Dehra Dún	165	334
Meerut	492	187
Embossing Press	179	365

7. The Superintendent, Dehra Dún, attributes the increase under this head to increased prosperity of tea-planting. The increase in the receipts at the embossing press shows that there were a larger number of transfers of shares, particularly in banking companies, during the year under report than in the previous year. The Collector of Meerut gives no explanation of the falling off in his district.

8. *Hundi Stamps.*—There is an increase in the total receipts under this head of Rs. 3,395. There is a falling off of over Rs. 100 in only three districts, *i. e.*, Agra, Rs. 4,068, Bánda, Rs. 108; and Benares, Rs. 805. On the other hand there is an increase of Rs. 2,911 at Cawnpore, and Rs. 1,394 at Aligarh; they follow Farukhabad with an increase of Rs. 677. Etawah 644, Muttra 535, Sháhjahánpur 415, Bareilly 343, Gházípur 328, Bulandshahr 327, Azamgarh 312, Meerut 303, and Muzaffarnagar 131.

The great falling off in Agra is said to be due to the scarcity of money in the North-Western Provinces, in consequence of which the firms at Agra drew less hundis, their agents having been able to raise money at a cheaper rate in Calcutta and Bombay. The depressed state of the cotton market is also given as a reason for the decrease, but the same arguments would apply to the adjoining districts of Aligarh and Muttra, in each of which there is an increase. The Collector of Bánda attributes the decrease in his district to the facilities afforded for the granting and cashing currency notes, which contrasts oddly with the Collector of Gházipur's reasons for increase in his district *i. e.*, the restrictions imposed upon the free encashment of notes of foreign circles.

9. The Collectors of Cawnpore Aligarh, Etawah, Sahjahanpur and Bulandshahr attribute the increase in their districts to increased export trade in grain to Calcutta, Bombay and Madras, consequent on the famine in the two latter Presidencies. The increase in Muttra is said to be due to purchasers having come forward for the first time from Háthras in the Aligarh district. The Collectors of Benares, Farukhabad, Bareilly, and Azamgarh give no explanation. The same explanation holds good with regard to the increase under this head at Meerut, as is given for the decrease in revenue from receipt stamps.

10. The receipts at the embossing press under this head fell from Rs. 1,026 in 1875-76, to Rs. 667 in the year under report. No other reason can be given for this falling off than that fewer promissory notes and bills of exchange on England were brought to be denoted.

11. *General Stamps.*—There is a general falling off under this head throughout the province, though the total decrease in gross receipts is only Rs. 2,192. The following are some of the reasons given for the decrease in individual districts:—The Superintendent of Dehra Dún attributes it to the excessively high income in the year 1875-76, in consequence of the transfer during that year of some large properties. The Collector of Meerut to the breaking up of the Hápur Stud. The Collector of Muttra to the approaching termination of settlement "which caused a larger sale in previous years than would have been the case under ordinary circumstances." This may be true as regard court fees, but I cannot see how it affects general stamps. The Collectors of Etáwah and Hamírpur and Deputy Commissioner, Jhánsi, to a good harvest and consequent prosperity of the agricultural classes. The Collector of Etah to slackness in the indigo trade. The income at the embossing press was Rs. 9,160, as compared with Rs. 14,408 in 1875-76. This apparent decrease is owing to the realizations from the estate of J. Blanchett having been credited under the head of general stamps in 1875-76, while the amount, *viz.*, Rs. 1,458-6-5, recovered during the year under report has been entered under miscellaneous receipts.

12. An increase of Rs. 2,268 in Aligarh is attributed by the Collector to the failure of indigo in the previous year, which compelled traders unable to meet their demands to execute bonds for future payment, and also to increased export of grain to Calcutta. The increase of Rs. 1,616 in Farukhabad is explained by the fact the stamps of a higher denomination were sold during the year under report.

13. The Collector of Agra endorses his Deputy Collector's statement that the increase of Rs. 2,574 under this head is due "to the harvest not being so good and plentiful as in the previous year, which made the agricultural community alienate their lands," an argument with which I cannot altogether agree unless the circumstances of the Agra district were different from those of others. The harvest having been, I have always understood, rather an exceptionally favourable one, and at any rate not so bad as to cause the agricultural community to part with their lands, and it will be found that the neighbouring district of Etáwah gives favourable harvest and consequent prosperity of the agricultural classes as a reason for decrease under the same head.

14. The Deputy Collector in charge of the treasury at Allahabad says that the increase of Rs. 3,746, the highest throughout the North-Western Provinces, is due chiefly to the High Court having granted a larger number of certificates to pleaders. On the face of the statements of income received from pleaders and revenue agents certificates, &c., this appeared incorrect, but the Collector has explained that in addition to printed forms, Rs. 1,480, which were sold, 151 stamps at Rs. 15 each=Rs. 2,265, were sold for the same purpose. The increase of Rs. 1,450 in Basti is attributed to failure of the rice crop which compelled landowners and tenants to execute numerous bonds and other documents in favour of the creditors. While the increase in Jaunpur (Rs. 1,149) is said to be due to the fact that there was an increase of sales and mortgages of immoveable property and of bonds for debt, the supposed cause being in the Collector's opinion "the return from a lax to a strict enforcement of the Government demand on account of land revenue," an argument which appears to me very far fetched. No explanation has been received from Gorakhpur, though a reference has been made on the subject.

15. *Duty on unstamped paper.*—The receipts under this head rose from Rs. 1,898 in 1875-76 to Rs. 2,798 in the year under report; while there is a slight decrease in the duty realized on insufficiently stamped paper, Rs. 1,603 in 1875-76, as compared with Rs. 1,145 in 1876-77.

16. *Fines and Penalties.*—The amount realized in the year under report was Rs. 7,149 against Rs. 6,621 in 1875-76.

17. *Miscellaneous.*—The increase is caused by an item of Rs. 1,716-15-2 recovered from the sureties of the late Treasurer of Gházipur in the Gházipur fraud case having been credited under this head in the Jaunpur treasury, and a sim ilar item of Rs. 5,262-5-0 in the Gházipur treasury. A further sum of Rs. 1,458-6-5 was recovered from the estate of J. Blanchett and credited against the em bossing press.

CHARGES.

18. Gross charges were Rs. 71,498 against Rs. 65,056 in 1875-76. The greatest increase being under refund of value of unused and damaged stamps Rs. 3,045, and under contingencies Rs. 834. The increase under the latter is accounted for by the instructions issued under the orders of the Board in my predecessor's Circular No. 1, dated 29th May, 1876, that when stamps are sent to tahsilis, they should be enclosed in tin boxes, and forwarded by post registered, instead of by messengers as was formerly the case. There is also an increase under discount paid, which follows as a matter of course on the increase in the sale of receipt and hundi stamps. The salaries of the extra stamp muharrirs sanctioned last year were charged for a part of the year only, while they were drawn for the whole twelve months in the year under report.

19. *Court Fees.*—The income from these stamps was Rs. 28,18,443 in the year under report, against Rs. 26,83,334 in 1875-76, giving an increase of Rs. 1,35,109 which may generally be attributed to the more regular levy of process fees by stamps instead of in cash. On the question as to whether the sale of court fees stamps is affected by the proximity of other provinces, in which discount is allowed, Mr. Webster, Collector of Meerut, in December 1875, replied to a demi-official reference from my predecessor to the effect that after making careful enquiry, he had no doubt that stamps were purchased in the Panjab for use in his district, as was borne out by the fact that while the total value of stamps sold at Gháziabad was Rs. 2,253, documents bearing stamps of the value of Rs. 11,147 were filed in the Munsiff's and Tahsildar's offices in that place during the same period, while in Meerut itself the value of stamps filed in suits was five times the total value of the stamps sold. Although in the year under report receipts have increased in both districts, the Collectors of Meerut and Gházipur again refer to the subject, while the Collector of Cawnpore attributes the falling off in his receipts to the fact that stamps are purchased in Oudh for use in his district.

20. On the other hand the Collector of Bareilly, while mentioning that this has been assigned as a reason for the falling off in his receipts, considers that the theory must be abandoned, he, in order to test it having procured returns from Sháhjahnápur and Hardoi (it appearing to him that if the practice was prevalent, stamps would be purchased in the latter district for use in the former) and having ascertained from those returns that while there was in Sháhjahánpur an increase of nearly 10 per cent. on the past year there was in Hardoi a slight decrease.

21. I am not aware of the source from which these figures were obtained, but the returns received by me from the Hardoi district show the receipts as Rs. 51,339 against Rs. 43,286, being an increase of Rs. 8,053, while in Sháhjahánpur there was an increase in litigation to the amount of 2,339 cases in excess of the previous year, which would allow for an increase in stamps, even though purchases were made in Oudh. On the whole I am convinced that in districts bordering on provinces in which discount is allowed, the stamp revenue is affected, and I agree with my predecessor that there should be one uniform system for all the provinces.

22. *Prosecutions*—The total number of unstamped or insufficiently stamped instruments brought to the notice of Collectors in the year under report was 291 against 246 in the previous year; the Registration Department having brought to notice 124 against 128 in 1875-76. On this point the Collector of Mirzapur states that he has reason to believe that courts generally are not so careful as they ought to be in impounding insufficiently stamped instruments, and cites an instance which recently came

to his notice, in which five unstamped documents had been filed and come under the observation of two subordinate courts without being impounded.

23. I have no doubt that there is a great deal of truth in Mr. Lumsden's remarks, and also consider that although there have been more prosecutions than in the previous year, *viz.*, 225 against 151, Collectors have in some instances shown undue leniency in refraining from enforcing criminal penalties, and that as my predecessor recorded last year the plea of ignorance or rather of not intending to evade the law, appears to be almost always admitted as a valid excuse. Seeing that ignorance of the law forms no excuse as regards other offences, I cannot understand why it should be so generally accepted in offences against the Stamp Acts, whose provisions must now be well known, they having been in force for so many years.

24. On referring to Appendix I. it will be seen that in 11 districts there were no criminal prosecutions, the same having been the case last year as regards six* of them. It is certainly difficult to believe that out of the 46 and 16 cases which occurred respectively in Aligarh and Etah, there were none in which criminal proceedings should have been instituted; it is also remarkable that neither in this or in the previous year should there have been any infringements of the stamp law brought to notice in Lalitpur, and a matter calling for further remark is that although in both Bulandshahr and Azamgarh a case was sent to the Collector under section 22, there was no criminal prosecution, although that section renders it obligatory on the Collector to institute a criminal prosecution in respect of any instrument impounded and sent to him under its provisions. I notice that in Bánda also, in a case sent up under the same section, a penalty was imposed, and there was no prosecution. On this last point explanations have been called for, but I do not think it necessary to delay this report pending receipt of the replies.

* Sahâranpur.
Bulandshahr.
Etah.
Bareilly.
Azamgarh.
Lalitpur.

25. The greatest number of prosecutions were Bánda (18), Gorakhpur (16), Allahabad (10), criminal proceedings having been instituted in the last named district in every case which was brought to the Collector's notice.

26. The number of non-official vendors has increased from 656 to 694.

I have the honour to be,

Sir,

Your most obedient servant,

J. C. ROBERTSON,

Offg. Commissioner of Stamps, N.-W. P. and Oudh.

APPENDICES.

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

RE

Divisions.	1. Districts.	2. One-anna revenue adhesive stamps. 1875-76. Rs. a. p.	2. One-anna revenue adhesive stamps. 1876-77. Rs. a. p.	3. Foreign bill adhesive stamps. 1875-76. Rs. a. p.	3. Foreign bill adhesive stamps. 1876-77. Rs. a. p.
Meerut.	Dehra Dún	3,815 0 0	3,285 0 0	114 0 0	25 8 0
	Saháranpur	1,630 0 0	1,539 4 0	...	...
	Muzaffarnagar	528 15 0	514 5 0	...	...
	Meerut	2,807 0 0	2,631 0 0	55 2 0	...
	Bulandshahr	660 0 0	685 0 0	...	...
	Aligarh	1,823 14 0	1,883 9 0	...	...
	Total ...	10,764 13 0	10,538 2 0	169 2 0	25 8 0
Agra.	Muttra	1,080 0 0	1,125 0 0	...	...
	Farukhabad	1,014 6 0	1,268 7 0	...	...
	Mainpuri	602 8 0	587 15 0	...	...
	Agra	4,544 8 0	4,206 2 0	225 0 0	193 0 0
	Etáwah	671 12 0	702 9 0	...	...
	Etah	797 0 0	733 0 0	...	...
	Total ...	8,710 2 0	8,623 1 0	225 0 0	193 0 0
Rohilkhand.	Bijnor	520 10 0	547 11 0	...	...
	Moradabad	1,937 8 0	1,818 1 0	...	...
	Budaun	574 12 0	485 10 0	...	...
	Bareilly	2,420 0 0	2,040 0 0	...	...
	Sháhjahánpur	1,325 0 0	1,420 0 0	24 0 0	34 0 0
	Total ...	6,777 14 0	6,311 6 0	24 0 0	34 0 0
Allahabad.	Cawnpore	4,206 11 0	4,732 1 0	13 2 0	42 5 0
	Fatehpur	406 4 0	409 11 0	...	...
	Bánda	356 15 0	400 10 0	...	...
	Allahabad	6,357 0 0	6,271 0 0	37 8 0	5 0 0
	Hamírpur	221 9 0	234 3 0	...	0 6 0
	Jaunpur	326 2 0	378 8 0	...	...
	Total ...	11,874 9 0	12,426 1 0	50 10 0	47 11 0
Benares.	Gorakhpur	749 9 0	954 0 0	...	...
	Basti	533 10 0	649 0 0	...	...
	Azamgarh	551 10 0	607 6 0	...	...
	Mirzapur	605 4 0	706 4 0	104 1 0	3 0 0
	Benares	2,090 0 0	1,989 0 0	76 9 0	316 10 0
	Ghazipur	1,577 13 0	2,134 13 0	...	...
	Total ...	6,107 5 0	7,040 7 0	180 10 0	319 10 0
Jhánsi.	Jalaun	392 8 0	391 7 0	...	...
	Jhánsi	824 11 0	728 11 0	...	...
	Lalitpur	293 6 0	380 0 0	...	...
	Total ...	1,510 9 0	1,500 2 0	...	...
Kumaun.	Kumaun	1,951 14 0	1,879 4 0	...	...
	Garhwál	90 0 0	55 0 0	...	...
	Total ...	2,041 14 0	1,934 4 0	...	...
	Embossing Press Receipts ...	...	...	...	...
	GRAND TOTAL ...	47,787 2 0	48,373 7 0	649 6 0	619 13 0

DIX A.

under the General Stamp Act XVIII. of 1869, *in the N.-W. P. for the year* 1876-77.

CEIPTS.

4.		5.		6.	
Share transfer adhesive stamps.		Bill of exchange or hundi stamps.		General stamps.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
165 0 0	334 8 0	479 3 0	396 11 0	7,101 15 0	5,509 12 0
...	...	587 12 0	499 10 0	22,168 6 0	21,471 10 0
...	...	42 0 0	172 12 0	19,977 2 0	19,127 12 0
492 0 0	187 8 0	1,058 0 0	1,361 0 0	27,346 10 0	26,226 6 0
...	...	361 8 0	688 0 0	27,604 2 0	22,730 2 0
1 0 0	...	2,838 13 0	4,232 15 0	33,179 2 0	35,446 12 0
658 0 0	522 0 0	5,367 4 0	7,351 0 0	1,37,377 5 0	1,30,512 6 0
...	...	1,090 10 0	1,625 15 0	20,600 8 0	17,497 2 0
...	...	3,406 0 0	4,088 0 0	27,573 13 0	29,190 6 0
...	...	38 12 0	53 4 0	13,934 0 0	14,866 8 0
10 0 0	...	17,415 4 0	13,347 0 0	31,893 12 0	34,467 9 0
...	...	446 11 0	1,091 4 0	11,251 10 0	8,736 0 0
...	...	...	25 8 0	15,164 11 0	14,576 13 0
10 0 0	...	22,397 5 0	20,225 15 0	1,20,418 6 0	1,19,334 6 0
...	...	141 8 0	63 14 0	19,500 4 0	19,235 14 0
...	...	1,367 12 0	1,319 0 0	45,328 14 0	44,998 10 0
...	...	25 4 0	...	20,928 10 0	21,301 10 0
...	...	2,678 10 0	3,022 7 0	47,981 11 0	44,989 12 0
...	...	1,045 1 0	1,460 3 0	20,717 10 0	19,634 10 0
...	...	5,258 3 0	5,865 8 0	1,54,452 1 0	1,50,160 8 0
...	0 12 0	10,898 1 0	13,808 12 0	24,409 2 0	24,516 13 0
...	...	6 13 0	22 12 0	7,923 8 0	7,679 14 0
...	...	183 14 0	75 12 0	5,950 8 0	6,070 14 0
...	...	1,834 12 0	1,914 12 0	27,787 8 0	31,483 2 0
...	...	36 12 0	56 11 0	4,965 0 0	4,409 2 0
...	...	136 6 0	189 11 0	14,215 8 0	15,364 2 0
...	0 12 0	13,096 10 0	16,068 6 0	85,101 2 0	89,523 15 0
...	...	509 12 0	571 2 0	29,340 8 0	32,087 8 0
...	...	75 4 0	75 6 0	18,695 7 0	20,145 8 0
...	...	609 3 0	921 4 0	17,097 14 0	17,628 5 0
5 8 0	...	6,373 0 0	6,285 12 0	22,626 2 0	21,208 7 0
...	...	8,891 8 0	8,786 4 0	33,780 8 0	33,642 8 0
...	...	5,088 7 0	5,416 13 0	31,793 2 0	31,165 10 0
5 8 0	...	21,547 2 0	22,056 9 0	1,53,333 9 0	1,55,877 14 0
...	...	383 6 0	354 0 0	11,581 12 0	10,148 4 0
...	...	197 8 0	138 5 0	5,496 8 0	4,667 4 0
...	...	12 12 0	22 9 0	1,188 14 0	1,157 2 0
...	...	593 10 0	514 14 0	18,267 2 0	15,972 10 0
2 8 0	...	168 8 0	98 10 0	11,576 9 0	10,450 0 0
...	...	2 13 0	5 0 0	2,199 8 0	2,194 8 0
2 8 0	...	171 5 0	103 10 0	13,776 1 0	12,644 8 0
178 12 0	365 0 0	1,026 8 0	667 3 0	14,407 12 1	9,160 6 10
854 12 0	887 12 0	69,457 15 0	72,853 1 0	6,97,133 6 1	6,83,186 9 10

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

RECEIPTS—

Divisions.	Districts.	7. Total on account of vend of stamps. 1875-76.	7. 1876-77.	8. Duty on unstamped paper. 1875-76.	8. 1876-77.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún	11,175 2 0	9,551 7 0	...	1,294 8 0
	Sahárnpur	24,386 2 0	23,510 8 0	180 11 0	185 0 0
	Muzaffarnagar	20,548 1 0	19,814 12 0	1 15 0	0 15 0
	Meerut	31,758 12 0	30,405 14 0	11 8 0	0 4 0
	Bulandshahr	28,625 10 0	24,103 2 0	699 0 0	0 5 0
	Aligarh	37,842 13 0	41,563 4 0	2 11 0	99 5 0
	Total ...	1,54,336 8 0	1,48,949 0 0	895 13 0	1,580 5 0
Agra.	Muttra	22,771 2 0	20,248 1 0	...	23 4 0
	Farukhabad	31,994 3 0	34,541 12 0	...	...
	Mainpuri	14,575 4 0	15,507 11 0	29 4 0	3 12 0
	Agra	54,088 8 0	52,213 11 0	110 13 0	9 7 0
	Etáwah	12,370 1 0	10,529 13 0	33 2 0	14 0 0
	Etah	15,961 11 0	15,835 5 0	49 2 0	73 14 0
	Total ...	1,51,760 18 0	1,48,376 6 0	222 5 0	124 5 0
Rohilkhand.	Bijnor	20,162 6 0	19,847 7 0	...	360 0 0
	Moradabad	48,634 2 0	48,135 11 0	278 13 0	23 9 0
	Budaun	21,523 10 0	21,787 4 0	8 1 0	3 6 0
	Bareilly	53,080 5 0	50,052 3 0	25 0 0	25 0 0
	Sháhjahánpur	23,111 11 0	22,548 13 0	...	...
	Total ...	1,66,512 2 0	1,62,371 6 0	311 14 0	411 15 0
Allahabad.	Cawnpore	39,527 0 0	43,100 11 0	262 10 0	1 4 0
	Fatehpur	8,236 9 0	8,112 5 0	13 4 0	12 4 0
	Bánda	6,491 5 0	6,547 4 0	4 8 0	9 2 0
	Allahabad	35,966 12 0	39,673 14 0	0 6 0	...
	Hamírpur	5,223 5 0	4,700 6 0	22 4 0	1 4 0
	Jaunpur	14,678 0 0	15,932 5 0	6 6 0	3 14 0
	Total ...	1,10,122 15 0	1,18,066 13 0	310 0 0	27 12 0
Benares.	Gorakhpur	30,599 4 0	33,612 10 0	...	9 14 0
	Basti	19,304 5 0	20,869 14 0	...	...
	Azamgarh	18,258 11 0	19,156 15 0	0 14 0	1 7 0
	Mirzapur	29,713 15 0	28,203 7 0	18 1 0	5 0 0
	Benares	44,838 9 0	44,734 6 0	...	55 8 0
	Gházipur	38,459 6 0	38,717 4 0	0 14 0	3 4 0
	Total ...	1,81,174 2 0	1,85,294 8 0	19 13 0	75 1 0
Jhánsi.	Jalaun	12,357 10 0	10,898 11 0	0 8 0	0 2 0
	Jhánsi	6,518 11 0	5,534 4 0	11 0 0	7 8 0
	Lalitpur	1,495 0 0	1,559 11 0	0 8 0	1 0 0
	Total ...	20,371 5 0	17,987 10 0	12 0 0	8 10 0
Kumaun.	Kumaun	13,699 7 0	12,427 14 0	125 0 0	566 0 0
	Garhwál	2,292 5 0	2,254 8 0	1 8 0	4 8 0
	Total ...	15,991 12 0	14,682 6 0	126 8 0	570 8 0
	Embossing Press Receipts ...	15,618 0 1	10,192 9 10	...	...
	GRAND TOTAL ...	8,15,882 9 1	8,05,920 10 10	1,898 5 0	2,796 8 0

DIX A.—(*Continued.*)

under the General Stamp Act XVIII. of 1869, *in the N.-W. P. for the year* 1876-77.

(*Concluded.*)

9.		10.		11.		12.	
Duty on insufficiently stamped paper.		Fines and penalties under chapter 3, Act XVIII. of 1869.		Miscellaneous including adjudication fees paid under section 39.		Gross Receipts.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.
317 0 0	27 3 0	8 0 0	530 8 0	1,751 6 0	140 11 6	13,251 8 0	11,544 5 6
18 0 0	7 6 0	...	...	5 7 2	2 0 11	24,590 4 2	23,704 14 11
8 13 0	2 6 0	96 14 0	49 6 0	2 2 0	4 13 9	20,657 13 0	19,872 5 0
8 11 0	57 5 0	107 13 0	71 14 0	...	...	31,886 12 0	30,535 5 0
4 8 0	10 8 0	86 4 0	41 2 0	3 6 3	1 6 3	29,418 12 3	24,156 7 3
71 4 0	78 1 0	337 13 0	1,078 5 0	15 1 0	5 2 0	38,269 10 0	42,824 1 0
428 4 0	182 13 0	636 12 0	1,771 3 0	1,777 6 5	154 1 8	1,58,074 11 5	1,52,687 6 8
173 6 0	17 10 0	...	...	7 8 6	4 15 0	22,951 0 6	20,293 14 0
18 5 0	26 8 0	338 2 0	321 14 0	9 0 0	..	32,359 10 0	34,890 3 0
2 15 0	2 0 0	610 12 0	99 6 0	0 10 9	14 9 8	15,218 13 9	15,627 6 8
53 8 1	37 9 0	758 12 0	503 3 0	43 1 2	48 6 0	55,054 10 3	52,812 4 0
6 8 0	335 14 0	20 0 0	...	4 1 7	4 4 11	12,433 12 7	10,883 15 11
87 0 0	41 7 0	...	...	...	5 0 0	16,097 13 0	15,455 10 0
340 10 1	461 0 0	1,727 10 0	924 7 0	64 6 0	77 3 7	1,54,115 12 1	1,49,963 5 7
12 2 0	9 10 0	127 11 0	104 9 0	...	5 14 6	20,302 3 0	20,327 8 6
238 5 0	59 10 0	409 5 0	791 12 0	...	...	49,560 9 0	49,010 10 0
16 9 0	4 6 0	226 4 0	107 3 0	...	...	21,774 8 0	21,902 3 0
19 2 0	62 2 0	133 9 0	293 4 0	6 4 0	16 8 0	53,264 4 0	50,449 1 0
...	...	107 7 0	205 3 3	...	5 0 0	23,219 2 0	22,759 0 3
286 2 0	135 12 0	1,004 4 0	1,501 15 3	6 4 0	27 6 6	1,68,120 10 0	1,64,448 6 9
10 15 0	20 7 0	217 13 0	171 14 0	16 5 6	17 0 11	40,034 11 6	43,311 4 11
31 6 0	10 2 0	55 4 0	71 6 0	...	...	8,337 1 0	8,206 1 0
3 4 0	53 7 0	74 6 0	206 1 0	...	...	6,573 7 0	6,815 14 0
118 14 0	39 12 0	647 9 0	88 1 0	30 2 1	11 7 0	36,763 11 1	39,813 2 0
...	16 2 0	98 12 0	339 8 0	...	...	5,344 5 0	5,057 4 0
18 2 0	7 7 0	284 1 0	159 11 0	0 10 7	1,716 15 2	14,987 3 7	17,820 4 2
182 9 0	147 5 0	1,377 13 0	1,036 9 0	47 2 2	1,745 7 1	1,12,040 7 2	1,21,023 14 1
...	16 4 0	408 3 0	198 5 0	1 9 3	4 1 3	31,009 0 3	33,841 2 3
71 1 0	3 14 0	20 5 0	25 0 0	...	...	19,395 11 0	20,898 12 0
17 4 0	20 10 0	63 12 0	70 11 0	0 11 6	0 5 0	18,341 4 6	19,250 0 0
9 2 0	3 2 0	454 6 0	149 11 0	32 6 9	6 2 0	30,227 14 9	28,367 6 0
15 9 0	45 8 0	144 8 0	989 12 0	15 0 0	...	45,013 10 0	45,825 8 0
53 6 0	10 1 0	200 0 0	244 12 0	4 13 6	5,264 2 0	38,718 7 6	44,239 7 0
166 6 0	99 7 0	1,291 2 0	1,678 3 0	54 9 0	5,274 10 3	1,82,706 0 0	1,92,421 13 3
44 14 0	0 4 0	315 0 0	75 10 0	...	1 3 3	12,718 0 0	10,970 14 3
111 4 0	7 0 0	221 0 0	5 2 0	...	...	6,861 15 0	5,553 14 0
5 0 0	...	21 4 0	5 0 0	...	...	1,521 12 0	1,565 11 0
161 2 0	7 4 0	557 4 0	85 12 0	...	1 3 3	21,101 11 0	18,090 7 3
23 0 0	108 0 0	5 0 0	49 8 0	2 14 9	18 0 0	13,855 5 9	13,169 6 0
14 14 0	3 10 0	20 14 0	101 4 0	5 0 0	...	2,334 9 0	2,363 14 0
37 14 0	111 10 0	25 14 0	150 12 0	7 14 9	18 0 0	16,189 14 9	15,533 4 0
...	...	...	...	...	1,458 6 5	15,613 0 1	11,651 0 3
1,602 15 1	1,145 3 0	6,620 11 0	7,148 13 3	1,957 10 4	8,756 6 9	8,27,962 2 6	8,25,769 9 10

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

CHARGES.

Divisions.	1. Districts.	2. Discount paid. 1875-76.	2. Discount paid. 1876-77.	3. Penalties remitted by Board of Revenue under Section 42. 1875-76.	3. Penalties remitted by Board of Revenue under Section 42. 1876-77.
		Rs a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.
Meerut	Dehra Dún	247 5 0	260 9 0	...	...
	Saháranpur	605 4 0	543 15 0	...	...
	Muzuffarnagar	515 6 0	503 3 0	...	...
	Meerut	798 1 2	811 3 10	...	...
	Bulandshahr	873 6 3	680 2 0	...	...
	Aligarh	835 14 0	1,018 3 0	...	...
	Total ...	3,870 4 5	3,817 3 10	...	...
Agra.	Muttra	716 3 0	677 0 0	...	...
	Farukhabad	758 7 4	831 6 6	...	30 8 3
	Mainpuri	305 0 0	304 1 0	...	...
	Agra	1,764 11 5	1,641 10 8	...	...
	Etáwah	182 3 0	186 15 0	...	...
	Etah	513 9 3	538 14 3	...	...
	Total ...	4,270 2 0	4,179 15 5	...	30 8 3
Rohilkhand.	Bijnor	244 11 0	293 6 0	...	...
	Moradabad	1,405 7 0	1,452 4 0	...	...
	Budaun	611 15 0	645 1 0	...	...
	Bareilly	1,299 0 6	1,300 1 9	337 1 0	...
	Shábjahánpur	711 3 4	755 15 3	...	...
	Total ...	4,272 4 10	4,446 12 0	337 1 0	...
Allahabad.	Cawnpore	1,084 10 9	1,260 10 9	...	...
	Fatehpur	157 3 0	152 3 0	...	...
	Bánda	105 4 3	108 4 0	...	...
	Allahabad	1,078 15 6	1,163 4 3	...	...
	Hamírpur	40 13 5	22 14 6	...	...
	Jaunpur	271 14 6	306 15 4	...	...
	Total ...	2,738 13 5	3,014 3 10	...	...
Benares.	Gorakhpur	920 7 0	989 3 0	...	...
	Basti	739 10 1	793 4 4	...	...
	Azamgarh	286 15 0	307 2 0	...	...
	Mirzapur	918 7 4	916 11 9	...	...
	Benares	1,373 0 3	1,379 7 6	...	...
	Gházipur	1,112 9 6	1,158 12 9	...	...
	Total ...	5,351 1 2	5,544 9 4	...	...
Jhánsi.	Jalaun	222 7 0	299 12 6	...	344 0 0
	Jhánsi	8 0 0	3 0 0	...	...
	Lalitpur	41 12 0	48 12 0	...	...
	Total ...	272 3 0	261 8 6	...	344 0 0
Kumaun.	Kumaun	413 14 7	364 7 5	...	...
	Garhwál	109 0 7	109 8 0	...	...
	Total ...	522 15 2	473 15 5	...	...
	Embossing Press Receipts ...	...	...	...	...
	GRAND TOTAL ...	21,297 12 0	21,738 4 4	337 1 0	374 8 3

MEMO. A.

		Rs. a. p.
Gross Receipts for 1876-77	... ...	8,25,769 9 10
Ditto 1875-76	... ...	8,27,962 2 6
Decrease	...	2,192 8 8

DIX A.—(*Continued.*)

under the General Stamp Act XVIII. of 1869, *in the N.-W. P. for the year* 1876-77.

4.		5.		6.	
Refund of value of unused and damaged stamps returned under section 45.		Refund of value of stamps returned on death of vendors or withdrawal or resignation of license.		Reward paid to informers under section 38.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
438 3 0	122 7 0	...	...	...	...
349 4 9	220 11 0	296 13 0	...	...	...
44 13 0	273 12 2	61 8 3	89 14 8	...	...
1,002 14 3	1,797 8 5	...	...	...	...
552 9 5	414 14 0	25 14 3	102 1 9	...	...
519 0 6	853 12 9	123 5 11	23 0 6	...	...
2,906 12 11	3,683 1 4	507 9 5	215 0 11	...	...
560 10 9	332 2 6	...	182 5 0	...	...
1,251 1 6	394 10 3	...	...	...	...
42 0 0	158 12 0	0 8 0	66 14 9	...	...
440 15 5	1,176 0 1	6 12 8	17 7 4	...	...
230 8 0	99 0 0	...	8 10 0	185 8 0	72 8 0
190 0 9	150 8 9	...	40 10 9	...	...
2,715 4 5	2,311 1 7	7 4 8	315 15 10	185 8 0	72 8 0
302 15 0	1,008 11 11	74 14 6	...	...	...
641 0 10	634 14 8	78 0 9	...	...	...
190 9 0	245 7 1	...	...	...	...
2,449 1 7	4,498 15 0	...	49 11 3	...	...
415 6 3	206 5 11	...	...	...	...
3,999 0 8	6,594 6 7	152 15 3	49 11 3	...	...
714 1 0	872 1 0	...	...	...	...
316 9 7	284 9 0	...	...	...	...
28 14 7	66 13 10	...	...	...	...
1,753 0 0	1,271 10 4	...	...	...	...
126 10 2	21 6 4	...	...	...	...
503 0 7	263 0 8	54 3 3	...	...	...
3,442 3 11	2,779 9 2	54 3 3	...	...	...
432 4 4	203 8 6	...	858 1 8	...	...
308 11 5	672 13 3	263 4 10	...	...	...
142 6 0	178 8 6	...	...	...	...
200 14 5	71 2 0	11 4 6	20 5 2	...	...
1,110 3 0	1,330 7 6	...	...	...	...
380 13 4	413 12 9	...	1 7 3	...	...
2,575 4 6	2,870 4 6	274 9 4	879 14 1	...	...
3 7 3	16 8 10	46 3 2	98 13 0	...	...
23 14 0	37 7 0	...	...	...	...
...	...	...	9 5 4	...	...
27 5 3	53 15 10	46 3 2	108 2 4	...	...
157 13 1	596 10 7	65 2 0	11 10 6	...	...
20 0 9	...	...	...	...	...
177 13 10	596 10 7	65 2 0	11 10 6	...	...
...	...	...	...	...	...
15,843 13 6	18,889 1 7	1,107 15 1	1,580 6 11	185 8 0	72 8 0

MEMO. B.

		Rs. a. p.		
Gross Receipts for 1876-77			8,25,769 9 10	
Total Disbursement 1876-77			71,497 12 2	
	Rs. a. p.			
Amount entered in Column 8 of charges,	55,464 10 4		7,54,271 13 8	Net Receipts for, 1876-77.
Commissioner of Stamp's salary ...	11,520 0 0		7,62,906 4 2	Do. 1875-76.
Establishment, Contingencies and Travelling Allowance ...	4,513 1 10			
Total ...	71,497 12 2		8,634 6 6	Decrease.

APPEN

Detailed Statement showing Receipts and Charges on account of Stamp Duties levied

CHARGES

Divisions.	Districts.	7. Establishment. 1875-76.	7. Establishment. 1876-77.	8. Contingencies. 1875-76.	8. Contingencies. 1876-77.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún ...	270 0 0	270 0 0	32 2 6	35 15 0
	Saháranpur ...	240 0 0	240 0 0	50 9 0	33 5 6
	Muzaffarnagar ...	180 0 0	180 0 0	18 10 0	37 7 0
	Meerut	360 0 0	360 0 0	80 0 6	94 1 0
	Bulandshahr ...	177 0 0	180 0 0	77 9 6	138 6 3
	Aligarh	432 8 8	479 8 0	51 1 6	94 0 6
	Total ...	1,659 8 8	1,709 8 0	310 1 0	433 3 3
Agra.	Muttra	180 0 0	180 0 0	2 9 0	29 11 6
	Farukhabad ...	360 0 0	360 0 0	...	115 2 0
	Mainpuri	240 0 0	240 0 0	47 6 0	40 2 0
	Agra	498 6 2	540 0 0	181 4 4	293 6 11
	Etáwah	240 0 0	240 0 0	47 12 0	39 1 0
	Etah	180 0 0	180 0 0	43 2 9	77 7 2
	Total ...	1,698 6 2	1,740 0 0	322 2 1	594 8 7
Rohilkhand.	Bijnor	180 0 0	170 0 0	0 14 0	4 15 0
	Moradabad	360 0 0	360 0 0	107 15 6	129 2 6
	Budaun	240 0 0	238 0 0	63 2 0	69 14 6
	Bareilly	503 3 7	540 0 0	50 9 6	88 12 0
	Sháhjahánpur ...	240 0 0	240 0 0	...	55 2 0
	Total ...	1,523 3 7	1,548 0 0	222 9 0	347 14 0
Allahabad.	Cawnpore	360 0 0	360 0 0	227 11 6	458 8 9
	Fatehpur	180 0 0	180 0 0	13 0 0	28 5 9
	Bánda	240 0 0	240 0 0	7 3 9	51 11 6
	Allahabad	715 0 0	717 8 0	129 8 0	100 14 0
	Hamírpur	180 0 0	180 0 0	15 4 0	6 3 5
	Jaunpur	228 0 0	237 2 8	2 4 0	23 1 6
	Total ...	1,903 0 0	1,914 10 8	394 15 3	668 12 11
Benares.	Gorakhpur	334 8 3	360 0 0	3 0 0	2 2 9
	Basti	180 0 0	180 0 0	11 4 0	11 4 0
	Azamgarh	240 0 0	240 0 0	4 0 0	8 4 6
	Mirzapur	444 0 0	444 0 0	18 8 6	20 2 0
	Benares	514 13 1	540 0 0	75 15 0	74 5 3
	Gházipur	359 0 0	360 0 0	106 14 6	110 4 6
	Total ...	2,072 5 4	2,124 0 0	219 10 0	226 7 0
Jhánsi.	Jalaun	180 0 0	180 0 0	9 2 0	6 11 4
	Jhánsi	180 0 0	180 0 0	14 4 10	2 4 0
	Lalitpur	180 0 0	180 0 0	5 4 0	1 10 0
	Total ...	540 0 0	540 0 0	28 10 10	10 9 4
Kumaun.	Kumaun	270 0 0	348 0 0	194 9 6	241 1 6
	Garhwál	261 0 0	312 0 0	15 6 0	19 2 0
	Total ...	531 0 0	660 0 0	209 15 6	260 3 6
	Embossing Press Receipts ...	96 0 0	32 0 0	...	...
	GRAND TOTAL ...	10,023 7 9	10,268 2 8	1,707 15 8	2,541 10 7

MEMO. C.

	Rs. a. p.	Rs. a. p.
Budget Estimate for 1876-77		9,25,000 0 0
Actual for ditto ...	8,25,769 9 10	
Add Pleaders, Arms and Sulphur Stamps	28,096 4 0	8,53,865 13 10
Decrease		71,134 2 2

MEMO. D.

Receipts.

	Rs. a. p.
Figures by Accountant-General ...	8,53,865 10 2
Deduct on account of arms, sulphur and pleader stamps.	28,096 4 0
Total ...	8,25,769 6 2
Figures by district statement ...	8,25,769 9 10
Difference ...	0 3 8

OFFICE OF COMMR. OF STAMPS, N.-W. P.:
The 24th July, 1877.

DIX A.—*(Concluded.)*

under the General Stamp Act XVIII. of 1869, *in the N.-W. P. for the year* 1876-77.

Concluded.)

9.		10.		Remarks.
Gross Charges.		Net Receipts.		
1875-76.	1876-77.	1875-76.	1876-77.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
987 10 6	686 15 0	19,263 13 6	10,855 6 6	
1,541 14 9	1,037 15 6	23,048 5 5	22,666 15 5	
820 5 3	1,084 4 10	19,837 7 9	18,788 0 2	
2,235 15 11	3,062 13 3	29,650 12 1	27,472 7 9	
1,706 7 5	1,515 8 0	27,712 4 10	22,640 15 3	
1,961 14 7	2,468 8 9	36,307 11 5	40,355 8 3	
9,254 4 5	9,858 1 4	1,48,820 7 0	1,42,779 5 4	
1,459 6 9	1,401 3 0	21,491 9 9	18,892 11 0	
2,369 8 10	1,731 11 0	29,990 1 2	33,158 8 0	
634 14 0	809 13 9	14,583 15 9	14,817 8 11	
2,892 2 9	3,668 3 0	52,162 8 3	49,144 1 0	
885 15 0	646 2 0	11,547 13 7	10,237 13 11	
956 12 9	987 8 11	15,141 0 3	14,468 1 1	
9,198 11 4	9,244 9 8	1,44,917 0 9	1,40,718 11 11	
803 6 6	1,477 0 11	19,498 12 6	18,850 7 7	
2,592 8 1	2,576 5 2	46,968 0 11	46,434 4 10	
1,105 10 0	1,198 6 7	20,668 14 0	20,703 12 5	
4,639 0 2	6,477 8 0	48,625 3 10	43,971 9 0	
1,366 9 7	1,257 7 2	21,852 8 5	21,501 9 1	
10,507 2 4	12,986 11 10	1,57,612 7 8	1,51,461 10 11	
2,386 7 3	2,951 4 6	37,648 4 3	40,360 0 5	
666 12 7	645 1 9	7,670 4 5	7,560 15 3	
381 6 7	466 13 4	6,192 0 5	6,349 0 8	
3,676 7 6	3,253 4 7	33,087 3 7	36,559 13 5	
362 11 7	230 8 3	4,981 9 5	4,826 11 9	
1,059 6 4	830 4 2	13,927 13 3	16,990 0 0	
8,533 3 10	8,377 4 7	1,03,507 3 4	1,12,646 9 6	
1,690 3 7	2,412 15 11	29,318 12 8	31,428 2 4	
1,502 14 4	1,657 5 7	17,892 12 8	19,241 6 5	
673 5 0	733 15 0	17,667 15 6	18,516 1 0	
1,593 2 9	1,472 4 11	28,634 12 0	26,895 1 1	
3,073 15 4	3,324 4 3	41,939 10 8	42,500 13 9	
1,959 5 4	2,044 5 3	36,759 2 2	42,195 1 9	
10,492 14 4	11,645 2 11	1,72,213 1 8	1,80,776 10 4	
461 3 5	855 13 8	12,256 12 7	10,115 0 7	
226 2 10	222 11 0	6,635 12 2	5,331 3 0	
227 0 0	239 11 4	1,294 12 0	1,325 15 8	
914 6 3	1,318 4 0	20,187 4 9	16,772 3 3	
1,101 7 2	1,561 14 0	12,753 14 7	11,607 8 0	
405 7 4	440 10 0	1,929 1 8	1,923 4 0	
1,506 14 6	2,002 8 0	14,683 0 3	13,530 12 0	
96 0 0	32 0 0	15,517 0 1	11,619 0 3	
50,503 9 0	55,464 10 4	7,77,458 9 6	7,70,304 15 6	

Charges.

Rs.	a.	p.
34,620	4	4
34,620	9	7
0	5	3

Rs.	a.	p.	
55,464	10	4	By district statement in column 8 of charges.
20,844	0	9	Deduct amount of columns 2, 3, and 4, as refunds.

J. C. ROBERTSON,
Offg. Commissioner of Stamps, N.-W. P.

APPEN

Detailed Statement showing the Receipts and Charges on account of Stamp Duties levied

Divisions.	1. Districts.	2. Receipts from Court Fees Act stamps. 1875-76.	2. Receipts from Court Fees Act stamps. 1876-77.	3a. Refunds of fees under section 13 1875-76.	3a. Refunds of fees under section 13 1876-77.	4a. Refunds of fees under section 14. 1875-76.	4a. Refunds of fees under section 14. 1876-77.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún ...	19,984 13 0	19,298 13 0	...	...	...	...
	Saháranpur ...	81,889 9 0	82,579 14 0	360 10 0	745 6 0	...	...
	Muzaffarnagar ...	67,528 7 0	69,823 3 0	...	...	...	...
	Meerut ...	92,991 13 0	1,02,812 8 0	439 12 0	769 12 0	...	...
	Bulandshahr ...	63,218 6 0	62,587 14 0	24 8 0	...	...	...
	Aligarh ...	1,50,753 13 0	1,45,998 9 0	1,183 14 0	1,469 5 0	...	...
	Total ...	4,76,366 13 0	4,83,095 13 0	2,008 12 0	2,984 7 0	...	...
Agra.	Muttra ...	61,765 15 0	59,958 7 0	...	...	...	...
	Farukhabad ...	1,04,539 2 0	1,24,375 14 0	593 4 0	488 12 0	...	...
	Mainpuri ...	72,404 2 0	83,588 14 0	596 6 0	881 13 0	...	1 14 0
	Agra ...	1,56,405 12 0	1,65,109 2 0	1,243 12 0	903 0 0	...	...
	Etáwah ...	42,987 11 0	47,813 5 0	..	...	...	...
	Etah ...	67,780 13 0	67,716 15 0	17 4 0	...	10 12 0	...
	Total ...	5,05,883 7 0	5,48,562 9 0	2,450 10 0	2,273 9 0	10 12 0	1 14 0
Rohilkhand	Bijnor ...	52,246 15 0	53,081 3 0	...	...	...	...
	Moradabad ...	1,70,459 7 0	1,73,714 5 0	189 9 0	713 12 0	134 8 0	...
	Budaun ...	98,676 10 0	96,349 0 0	..	...	...	...
	Bareilly ...	1,38,320 12 0	1,16,870 6 0	334 14 0	483 10 0	46 8 0	166 8 0
	Sháhjahánpur ...	85,300 9 0	98,992 7 0	319 12 0	113 10 0	...	...
	Total ...	5,45,004 5 0	5,39,007 5 0	844 3 0	1,311 0 0	181 0 0	166 0
Allahabad.	Cawnpore ...	1,14,753 0 0	1,05,472 0 0	311 10 0	119 10 0	...	...
	Fatehpur ...	29,386 11 0	30,769 6 0	...	...	...	...
	Bánda ...	33,455 1 0	36,212 4 0	258 10 0	769 8 0	...	...
	Allahabad ...	1,89 588 2 0	2,37,459 9 0	4,079 6 0	10,933 0 0	403 0 0	...
	Hamírpur ...	20,801 1 0	22,250 6 0	...	...	...	...
	Jaunpur ...	59,515 7 0	66,512 12 0	179 4 0	134 4 0	...	...
	Total ...	4,47,499 6 0	4,98,676 5 0	4,838 14 0	11,956 6 0	403 0 0	...
Benares.	Gorakhpur ...	1,36,628 7 0	1,44,908 5 0	1,220 14 0	734 14 0	157 2 0	...
	Basti ..	38,279 5 0	40,460 3 0	...	...	...	...
	Azamgarh ...	1,04,309 7 0	1,14,209 14 0	442 0 0	739 11 0	4 6 0	...
	Mirzapur ...	79,340 7 0	78 024 6 0	205 6 0	130 4 0	87 8 0	...
	Benares ...	98,069 7 0	1,06,132 8 0	471 10 0	173 8 0	...	..
	Gházipur ...	1,35,228 13 0	1,43,164 3 0	2,095 14 0	3,023 14 0	...	..
	Total ...	5,91,855 14 0	6,26,899 7 0	4,435 12 0	4,802 3 0	249 0 0	...
Jhánsi.	Jalaun ...	31,724 7 0	36,209 15 0	65 10 0	37 10 0	...	...
	Jhánsi ...	20,528 6 0	17,514 11 0	...	30 12 0	...	...
	Lalitpur ...	6,130 14 0	5,587 3 0	...	...	...	...
	Total ...	58,383 11 0	59,311 13 0	65 10 0	68 6 0	...	...
Kumaun.	Kumaun ...	37,282 6 0	39,923 5 0	...	64 2 0	...	...
	Garhwál ...	21,057 14 0	22,966 10 0	...	...	3 12 0	...
	Total ...	58,340 4 0	62,889 15 0	...	64 2 0	3 12 0	...
	GRAND TOTAL ...	26,83,333 12 0	28,18,443 3 0	14,643 13 0	23,460 1 0	847 8 0	468 6 0

MEMO. A.		Rs. a. p.
Gross Receipts for 1876-77	...	28,18,443 3 0
Ditto 1875-76	...	26,83,333 12 0
Increase ...	...	1,35,109 7 0

MEMO. B.		Rs. a. p.
Gross Receipts for 1876-77	...	28,18,443 3 0
Total amount of refund for 1876-77	...	24,836 1 0
Net Receipts for 1876-77	...	27,93,607 2 0
Ditto 1875-76	...	26,67,522 15 0
Increase	...	1,26,084 3 0

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
The 24th July, 1877.

DIX B.

under Court Fees' Act, in the Districts of the North-Western Provinces, for the year 1876-77.

5r.		6g.		7e.		8s.		9.
Refunds of fees under section 15.		Refunds of fees under the Government of India's Notification No. 2768 of the 30th April, 1874		Gross charges.		Net receipts.		Remarks.
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
...	...	...	...	...	...	19,984 13 0	19,298 13 0	
...	...	...	...	360 10 0	745 6 0	81,528 15 0	81,834 8 0	
24 4 0	...	...	...	24 4 0	...	67,504 3 0	69,823 3 0	
...	...	...	...	439 12 0	769 12 0	92,552 1 0	1,08,042 12 0	
...	22 0 0	73 4 0	...	97 12 0	22 0 0	63,120 10 0	62,565 14 0	
...	...	...	...	1,183 14 0	1,469 5 0	1,49,569 15 0	1,44,524 4 0	
24 4 0	22 0 0	73 4 0	...	2,106 4 0	3,006 7 0	4,74,260 9 0	4,80,069 6 0	
...	...	...	...	...	...	61,765 15 0	59,958 7 0	
...	...	...	...	593 4 0	488 12 0	1,03,945 14 0	1,23,887 2 0	
...	...	...	...	596 6 0	483 11 0	71,807 12 0	82,705 3 0	
4 0 0	...	...	...	1,847 12 0	903 0 0	1,55,158 0 0	1,64,206 2 0	
...	...	...	...	...	...	42,987 11 0	47,813 5 0	
...	...	...	...	28 0 0	...	67,752 13 0	67,716 15 0	
4 0 0	...	...	...	2,465 6 0	2,275 7 0	5,03,418 1 0	5,46,287 2 0	
...	...	...	...	...	...	52,246 15 0	53,081 3 0	
...	...	...	...	324 1 0	713 12 0	1,70,135 6 0	1,73,000 9 0	
...	...	...	...	...	...	98,676 10 0	96,349 0 0	
...	16 2 0	...	...	381 6 0	666 4 0	1,37,939 6 0	1,16,204 2 0	
...	...	...	...	319 12 0	113 10 0	84,980 13 0	98,878 13 0	
...	16 2 0	...	...	1,025 3 0	1,493 10 0	5,43,979 2 0	5,37,513 11 0	
5 4 0	...	...	...	316 14 0	119 10 0	1,14,436 2 0	1,05,352 6 0	
...	...	...	...	...	...	29,386 11 0	30,769 6 0	
...	...	...	...	268 10 0	769 8 0	33,186 7 0	35,442 12 0	
...	...	...	...	4,482 6 0	10,933 0 0	1,85,105 12 0	2,26,526 9 0	
...	...	...	...	...	..	20,801 1 0	22,250 6 0	
...	...	...	...	179 4 0	134 4 0	59,336 3 0	66,378 8 0	
5 4 0	...	...	...	5,247 2 0	11,956 6 0	4,42,252 4 0	4,86,719 15 0	
...	...	...	...	1,378 0 0	734 14 0	1,35,250 7 0	1,44,173 7 0	
...	...	...	...	...	..	38,279 5 0	40,460 3 0	
...	174 8 0	...	...	446 6 0	914 3 0	1,03,863 1 0	1,13,295 11 0	
...	...	39 12 0	...	332 10 0	130 4 0	79,007 13 0	77,894 2 0	
...	995 0 0	...	...	471 10 0	1,168 8 0	97,597 13 0	1,04,964 0 0	
173 0 0	...	...	...	2,268 14 0	3,023 14 0	1,32,959 15 0	1,40,140 5 0	
173 0 0	1,169 8 0	39 12 0	...	4,897 8 0	5,971 11 0	5,86,956 6 0	6,20,927 12 0	
...	...	...	...	65 10 0	37 10 0	31,658 13 0	36,172 5 0	
...	...	...	...	...	30 12 0	20,258 6 0	17,483 15 0	
...	...	...	...	...	...	6,130 14 0	5,587 3 0	
...	...	...	...	65 10 0	68 6 0	58,318 1 0	59,243 7 0	
...	...	...	...	...	64 2 0	37,282 6 0	39,859 3 0	
...	...	...	...	3 12 0	...	21,054 2 0	22,966 10 0	
...	...	...	...	3 12 0	64 2 0	58,336 8 0	62,825 13 0	
206 8 0	1,207 10 0	173 0 0	...	15,810 13 0	24,836 1 0	26,67,522 15 0	27,93,607 2 0	

MEMO. C.

		Rs.	a.	p.
Budget Estimate for 1876-77	...	26,75,000	0	0
Actual 1876-77	...	28,18,443	3	0
Increase	...	1,43,443	3	0

MEMO. D.

		Rs.	a.	p.
Figures by district statements	...	28,18,443	3	0
Ditto Accountant-General	...	28,18,443	13	0
Difference	...		0 10	0

J. C. ROBERTSON,

Offg. Commissioner of Stamps, N.-W. P.

APPEN-

Detailed Statement showing Discount allowed on sale of Non-Judicial Stamps under the

Divisions.	Districts.	Detail of parties who receive discount.			
		Purchasers of bill and adhesive stamps.		Licensed vendors.	
		1875-76.	1876-77.	1875-76.	1876-77.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún	3,822 2 0	3,645 0 0	590 0 0	1,050 0 0
	Saháranpur	2,214 0 0	1,960 9 0	16,175 12 0	14,075 0 0
	Muzaffarnagar	560 14 0	687 7 0	12,500 1 0	12,150 0 0
	Meerut	3,855 0 0	3,992 0 0	18,500 0 0	18,637 8 0
	Bulandshahr	1,021 8 0	1,364 2 0	23,561 6 0	18,047 0 0
	Aligarh	4,312 0 0	5,840 11 0	19,400 0 0	22,000 0 0
	Total ...	15,785 8 0	17,489 4 0	90,637 3 0	85,959 8 0
Agra.	Muttra	2,170 10 0	2,750 15 0	17,850 0 0	15,550 0 0
	Farukhabad	4,420 6 0	5,351 9 0	27,573 13 0	29,190 4 0
	Mainpuri	524 0 0	507 0 0	8,375 0 0	8,312 8 0
	Agra	21,809 11 0	17,358 0 0	25,078 0 0	26,616 0 0
	Etáwah	1,118 6 0	1,793 13 0	3,800 0 0	2,800 0 0
	Etah	797 0 0	758 8 8	15,515 11 0	14,849 1 0
	Total ...	30,840 1 0	28,519 12 0	98,192 8 0	97,317 13 0
Rohilkhand.	Bijnor	315 0 0	412 0 0	6,980 0 0	8,367 8 0
	Moradabad	3,305 4 0	3,137 1 0	36,726 4 0	38,745 0 0
	Budaon	575 0 0	425 0 0	17,650 0 0	18,500 0 0
	Bareilly	5,098 10 0	5,062 7 0	49,724 14 0	46,886 12 0
	Sháhjahánpur	2,394 1 0	2,914 3 0	17,150 0 0	17,300 0 0
	Total ...	11,687 15 0	11,950 11 0	1,28,231 2 0	1,29,799 4 0
Allahabad.	Cawnpore	15,027 14 0	18,583 14 0	11,199 8 0	11,862 8 0
	Fatehpur	364 15 0	371 0 0	4,923 7 0	4,300 0 0
	Bánda	463 4 0	400 0 0	2,743 12 0	2,775 0 0
	Allahabad	8,229 4 0	8,185 12 0	19,967 6 0	22,796 14 0
	Hamírpur ...	125 0 0	125 0 0	1,101 0 0	503 2 0
	Jaunpur	430 14 0	568 3 0	8,024 8 0	9,137 8 0
	Total ...	24,641 3 0	28,233 13 0	47,959 9 0	51,375 0 0
Benares.	Gorakhpur	791 0 0	1,513 2 0	28,380 0 0	29,535 0 0
	Basti	606 4 0	723 0 0	17,469 0 0	18,775 0 0
	Azamgarh	945 15 0	1,347 0 0	8,460 4 0	7,750 0 0
	Mirzapur	6,942 12 0	6,744 1 0	16,196 4 0	16,469 12 0
	Benares	11,058 1 0	11,091 14 0	28,400 0 0	28,850 0 0
	Ghásipur	6,666 4 0	7,551 11 0	25,990 8 0	25,939 0 0
	Total ...	27,010 4 0	28,970 12 0	1,24,,96 0 0	1,27,318 12 0
Jhánsi.	Jalaun	769 0 0	741 11 0	5,833 0 0	5,550 0 0
	Jhánsi	928 14 0	...	233 8 0	150 0 0
	Lalitpur	260 0 0	348 0 0	850 0 0	900 0 0
	Total ...	1,957 14 0	1,089 11 0	6,916 8 0	6,600 0 0
Kumaun.	Kumaun	2,122 14 0	1,940 10 0	11,486 7 0	10,614 0 0
	Garhwál	92 13 0	55 0 0	2,208 4 0	2,224 8 0
	Total ...	2,215 11 0	1,995 10 0	13,694 11 0	12,838 8 0
	Grand Total ...	1,14,138 8 0	1,18,249 10 0	5,10,527 9 0	5,11,208 13 0

DIX C.

General Stamp Act, in the Districts of the North-Western Provinces, for the year 1876-77.

Total value of stamps sold.		Detail of Discount. On sale of share transfer adhesive.			
		Purchasers.		Licensed vendors.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,322 2 0	4,695 0 0	3 0 0	5 12 0	...	...
18,389 12 0	16,035 0 0	...	...	...	...
13,060 15 0	12,837 7 0	...	...	...	...
22,355 0 0	22,629 8 0	...	...	...	...
24,582 14 0	19,411 2 0	...	...	...	...
23,712 0 0	27,840 11 0	...	...	...	...
1,06,422 11 0	1,03,446 12 0	3 0 0	5 12 0	...	...
20,020 10 0	18,300 15 0	1 14 0	...	...	...
31,994 3 0	34,541 13 0	...	...	...	...
8,899 0 0	8,819 8 0	...	...	...	...
46,887 11 0	43,974 0 0	...	...	...	...
4,918 6 0	4,593 13 0	...	...	...	...
16,312 11 0	15,607 9 0	...	...	...	...
1,29,032 0 0	1,25,887 10 0	1 14 0	...	...	...
7,295 0 0	8,779 8 0	...	...	...	...
40,031 8 0	41,882 1 0	...	...	...	...
18,225 0 0	18,925 0 0	...	...	...	...
54,823 8 0	51,942 3 0	...	...	...	...
19,544 1 0	20,214 3 0	...	...	...	...
1,39,919 1 0	1,41,749 15 0	...	...	...	...
26,227 6 0	30,446 6 0	...	...	...	...
5,288 6 0	4,671 0 0	...	...	...	...
3,207 0 0	3,175 0 0	...	...	...	...
28,196 10 0	30,982 10 0	...	...	...	...
1,226 0 0	628 2 0	...	...	...	...
8,455 6 0	9,705 11 0	...	...	...	...
72,600 12 0	79,608 13 0	...	...	...	...
29,171 0 0	31,048 2 0	...	...	...	...
18,075 4 0	19,428 0 0	...	...	...	...
9,406 3 0	9,097 0 0	...	...	...	...
23,139 0 0	23,218 13 0	...	...	...	...
39,458 1 0	39,941 14 0	...	...	...	...
32,656 12 0	33,490 11 0	...	...	...	...
1,51,906 4 0	1,56,269 8 0	...	...	...	...
6,602 0 0	6,291 11 0	...	...	...	...
1,162 6 0	150 0 0	...	...	...	...
1,110 0 0	1,248 0 0	...	...	...	...
8,874 6 0	7,689 11 0	...	...	...	...
13,609 5 0	12,554 10 0	...	...	...	...
2,301 1 0	2,279 8 0	...	...	...	...
15,910 6 0	14,834 2 0	...	...	...	...
6,24,666 1 0	6,29,458 7 0	4 14 0	5 12 0	...	...

APPEN-

Detailed Statement showing Discount allowed on sale of Non-Judicial Stamps under the

Divisions.	Districts.	Detail of On sale of foreign bill adhesive. Purchasers. 1875-76.	Purchasers. 1876-77.	Licensed vendors. 1875-76.	Licensed vendors. 1876-77.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún	2 12 0	...	...	...
	Sahárunpur	...	...	...	...
	Muzaffarnagar	...	1 14 0	...	...
	Meerut	...	...	...	...
	Bulandshahr	...	...	...	...
	Aligarh	...	...	...	...
	Total ...	2 12 0	1 14 0	...	...
Agra.	Muttra	3 0 0	...	...	...
	Farukhabad	...	...	...	...
	Mainpuri	...	...	...	...
	Agra	...	...	...	...
	Etáwah	...	...	...	...
	Etah	...	...	...	...
	Total ...	3 0 0	...	...	...
Rohilkhand.	Bijnor	...	...	...	...
	Moradabad	...	...	...	...
	Budaun	...	...	...	...
	Bareilly	...	...	...	...
	Sháhjahánpur	0 11 1	1 14 11	...	...
	Total ...	0 11 1	1 14 11	...	...
Allahabad.	Cawnpore	...	...	...	...
	Fatehpur	...	...	...	...
	Bánda	...	...	...	...
	Allahabad	...	...	...	...
	Hamírpur	...	...	...	...
	Jaunpur	...	...	...	...
	Total ...	...	...	...	...
Benares.	Gorakhpur	...	...	...	...
	Basti	...	...	...	...
	Azamgarh	...	...	...	...
	Mirzapur	3 2 0	...	...	...
	Benares	4 6 0	16 1 3	...	...
	Gházipur	...	...	...	...
	Total ...	7 8 0	16 1 3	...	...
Jhánsi.	Jalaun	...	...	...	...
	Jhánsi	...	...	...	...
	Lalitpur	...	...	...	...
	Total ...	...	...	...	...
Kumaun.	Kumaun	...	...	...	...
	Garhwál	...	...	...	...
	Total ...	...	...	...	...
	Grand Total ...	13 15 1	19 14 2	...	...

DIX C.—(*Continued.*)

General Stamp Act, in the Districts of the North-Western Provinces, for the year 1876-77.

DISCOUNT.

On sale of receipt and one-anna revenue adhesive.				*On sale of bills of exchange or hundi.*	
Purchasers.		Licensed vendors.		Purchasers.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
207 3 0	205 1 0	...	...	9 6 0	6 0 0
101 14 0	91 4 0	...	...	33 2 0	30 7 0
32 6 0	27 1 0	...	...	2 0 0	10 12 0
175 7 0	164 7 0	...	...	59 10 2	76 2 10
41 4 0	42 13 0	...	...	16 13 6	30 11 0
96 14 0	106 4 0	...	...	132 8 0	204 15 0
655 0 0	636 14 0	...	...	253 7 8	358 15 10
65 10 0	70 5 0	...	...	54 3 0	79 3 0
56 4 0	73 9 0	...	...	145 9 1	176 8 1
31 3 0	30 2 0	...	...	1 9 0	1 9 0
274 11 0	250 11 0	...	...	733 8 8	585 13 5
35 7 0	37 15 0	...	...	24 12 0	56 0 0
49 13 0	45 3 0	...	...	...	1 10 0
513 0 0	507 13 0	...	...	959 9 9	900 11 6
16 11 0	23 3 0	...	...	3 2 0	1 9 0
119 13 0	107 5 0	...	...	78 11 0	74 11 0
34 6 0	26 9 0	...	...	1 9 0	...
150 6 0	127 8 0	...	...	143 10 6	165 9 3
82 13 0	88 9 6	...	...	62 2 5	84 6 10
404 1 0	373 2 6	...	...	289 2 11	326 4 1
252 1 0	284 10 0	...	...	496 10 0	620 2 9
19 1 0	23 3 0	...	...	3 2 0	...
17 10 0	20 5 0	...	...	11 5 3	4 11 0
397 5 0	391 15 0	...	...	82 11 0	87 6 9
6 4 0	7 13 0	...	...	1 9 0	...
20 6 6	21 8 0	...	...	7 4 3	10 5 4
712 11 6	749 6 0	...	...	602 9 6	722 9 10
46 13 0	59 10 0	...	...	23 1 11	28 8 10
33 3 0	40 8 0	...	...	4 9 9	4 9 11
25 5 0	28 14 0	...	...	29 2 0	45 12 0
34 7 0	36 14 0	...	...	270 13 4	265 10 9
130 10 0	124 5 0	...	...	386 0 3	373 9 3
97 3 0	130 15 0	...	...	236 3 6	250 7 9
367 9 0	421 2 0	...	...	948 14 9	968 10 6
19 12 7	22 9 0	...	...	24 5 5	20 11 6
...	...	...	...	...	...
16 4 0	21 2 0	...	...	...	0 10 0
36 0 7	43 11 0	...	...	24 5 5	21 5 6
109 14 0	102 3 0	...	...	7 9 2	14 13 0
5 10 0	3 7 0	...	...	...	...
115 8 0	105 10 0	...	...	7 9 2	14 13 0
2,808 14 1	2,837 10 6	...	...	3,085 11 2	3,313 6 3

APPEN

Detailed Statement showing Discount allowed on sale of Non-Judicial Stamps under the

Divisions.	Districts.	Details of			
		On sale of bill of exchange for hundi.—(Concluded.)		*On sale of blue and black*	
		Licensed vendors.		Purchasers.	
		1875-76.	1876-77.	1875-76.	1876-77.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún	...	...	...	...
	Sahárunpur	...	...	...	...
	Muzaffarnagar	...	...	...	...
	Meerut	...	...	...	...
	Bulandshahr	...	...	...	...
	Aligarh	...	...	...	...
	Total ...	...	...	...	...
Agra.	Muttra	...	...	...	...
	Farukhabad	...	...	...	...
	Mainpuri	...	...	...	...
	Agra	...	...	...	...
	Etáwah	...	...	...	...
	Etah	...	...	...	...
	Total ...	...	...	...	...
Rohilkhand	Bijnor	...	...	...	...
	Moradabad	...	...	...	...
	Budaun	...	...	...	...
	Bareilly	...	...	...	...
	Sháhjahánpur	...	...	...	...
	Total ...	...	...	...	...
Allahabad.	Cawnpore	...	...	...	...
	Fatehpur	...	...	...	...
	Bánda	...	...	...	...
	Allahabad	...	...	...	...
	Hamírpur	...	...	...	...
	Jaunpur	...	...	...	...
	Total ...	...	...	...	...
Benares	Gorakhpur	4 7 8	...	...	...
	Basti	...	...	...	...
	Azamgarh	...	...	...	...
	Mirzapur	...	...	...	...
	Benares	...	...	...	...
	Gházipur	...	...	...	...
	Total ...	4 7 8	...	...	...
Jhánsi.	Jalaun	...	...	...	...
	Jhánsi	...	...	...	...
	Lalitpur	...	...	...	...
	Total ...	...	...	...	...
Kumaun.	Kumaun	...	...	...	...
	Garhwál	...	...	...	...
	Total ...	...	...	...	...
	Grand Total ...	4 7 8	...	...	...

Office of Commr. of Stamps, N.-W. P.
The 24th July, 1877.

DIX C.—(*Concluded.*)

General Stamp Act, in the districts of the North-Western Provinces, for the year 1876-77

Discount.—(*Concluded.*)				
document stamps.		Total Discount,		Remarks.
Licensed Vendors.				
1875-76.	1876-77.	1875-76.	1876-77.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
25 0 0	43 12 0	247 5 0	260 2 0	
470 4 0	422 4 0	605 4 0	543 15 0	
481 0 0	463 8 0	515 6 0	503 3 0	
558 0 0	570 10 0	793 1 2	811 3 10	
815 4 9	606 10 0	873 6 3	680 2 0	
606 8 0	707 0 0	835 14 0	1,018 3 0	
2,956 0 9	2,813 12 0	3,870 4 5	3,817 3 10	
591 8 0	527 8 0	716 3 0	677 0 0	
556 10 3	581 5 5	758 7 4	831 6 6	
272 4 0	272 6 0	305 0 0	304 1 0	
756 7 9	805 2 3	1,764 11 5	1,641 10 8	
122 0 0	93 0 0	182 3 0	186 15 0	
493 12 3	492 1 3	543 9 3	538 14 3	
2,792 10 3	2,771 6 11	4,270 2 0	4,179 15 5	
224 14 0	268 10 0	244 11 0	293 6 0	
1,206 15 0	1,270 4 0	1,405 7 0	1,452 4 0	
576 0 0	618 8 0	611 15 0	645 1 0	
1,005 0 0	1,007 0 6	1,299 0 6	1,300 1 9	
565 8 10	581 0 0	711 3 4	755 15 3	
3,578 5 10	3,745 6 6	4,272 4 10	4,446 12 0	
335 15 9	355 14 0	1,084 10 9	1,260 10 9	
135 0 0	129 0 0	157 3 0	152 3 0	
76 5 0	83 4 0	105 4 3	108 4 0	
598 15 6	683 14 6	1,078 15 6	1,163 4 3	
33 0 5	15 1 6	40 13 5	22 14 6	
244 3 9	275 2 0	271 14 6	306 15 4	
1,423 8 5	1,542 4 0	2,738 13 5	3,014 3 10	
847 0 5	901 0 2	920 7 0	989 3 6	
701 13 4	748 2 5	739 10 1	793 4 4	
232 8 0	232 8 0	286 15 0	307 2 0	
610 1 0	614 3 0	918 7 4	916 11 9	
852 0 0	865 8 0	1,373 0 3	1,379 7 6	
779 3 0	777 6 0	1,112 9 6	1,158 12 9	
4,022 9 9	4,138 11 7	5,351 1 2	5,544 9 4	
178 5 0	166 8 0	222 7 0	209 12 6	
8 0 0	3 0 0	8 0 0	3 0 0	
25 8 0	27 0 0	41 12 0	48 12 0	
211 13 0	196 8 0	272 3 0	261 8 6	
296 7 5	247 7 5	413 14 7	364 7 5	
103 6 7	106 1 0	109 0 7	109 8 0	
399 14 0	353 8 5	522 15 2	473 15 5	
15,364 14 0	15,561 9 5	21,297 12 0	21,738 4 4	

J. C. ROBERTSON,

Offg. Commissioner of Stamps, N.-W. P.

APPEN

Comparative Statement showing Gross Stamp

Divisions.	District.	1874-75.			1875-76.			1876-77.			General 1874-75.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Meerut.	Dehra Dún ...	30,627	12	0	31,159	15	0	28,850	4	0	8,580	2	0
	Saháranpur ...	99,938	3	0	1,06,275	11	0	1,06,090	6	0	19,067	8	0
	Muzaffarnagar ...	72,885	9	0	88,076	8	0	89,638	0	0	17,547	6	0
	Meerut ...	1,32,922	7	0	1,24,750	9	0	1,33,218	6	0	31,701	8	0
	Bulandshahr ...	76,293	12	0	91,844	0	0	86,691	0	0	22,117	7	0
	Aligarh ...	1,74,917	6	0	1,88,596	10	0	1,87,556	13	0	39,254	5	0
	Total ...	5,87,585	1	0	630,703	5	0	6,32,044	13	0	1,38,268	4	0
Agra.	Muttra ...	75,504	12	0	84,537	1	0	80,206	8	0	20,692	14	0
	Farukhabad ...	1,59,528	5	0	1,36,533	5	0	1,58,917	11	0	39,487	3	0
	Mainpuri ...	1,01,909	13	0	86,979	6	0	99,096	9	0	16,544	9	0
	Agra ...	1,92,062	0	0	2,10,494	4	0	2,17,322	13	0	49,875	2	0
	Etáwah ...	51,118	11	0	55,357	12	0	58,343	2	0	11,133	8	0
	Etah ...	89,725	0	0	83,742	8	0	83,052	4	0	18,191	2	0
	Total ...	6,69,848	9	0	6,57,644	4	0	6,96,938	15	0	1,55,924	6	0
Rohilkhand.	Bijnor ...	68,788	10	0	72,409	5	0	72,928	10	0	19,535	14	0
	Moradabad ...	1,91,367	12	0	2,19,093	9	0	2,21,850	0	0	49,624	4	0
	Budaun ...	1,15,600	0	0	1,20,200	4	0	118,136	4	0	26,268	12	0
	Bareilly ...	2,08,722	14	0	1,91,401	1	0	166,922	9	0	53,777	11	0
	Shábjahánpur ...	1,13,553	15	0	1,68,412	4	0	121,541	4	0	23,161	8	0
	Total ...	6,98,033	3	0	7,11,516	7	0	7,01,378	11	0	1,72,367	12	0
Allahabad.	Cawnpore ...	1,54,176	13	0	1,54,280	0	0	1,48,572	11	0	41,892	13	0
	Fatehpur ...	37,073	12	0	37,623	4	0	38,881	11	0	8,252	13	0
	Bánda ...	38,014	12	0	39,946	6	0	42,759	8	0	6,502	4	0
	Allahabad ...	2,62,244	5	0	2,25,554	14	0	277,133	7	0	36,795	5	0
	Hamírpur ...	24,111	12	4	26,024	6	0	26,950	12	0	5,689	4	0
	Jaunpur ...	78,896	9	0	74,193	7	0	82,445	1	0	16,171	12	0
	Total ...	5,94,517	15	4	5,57,622	5	0	6,16,743	2	0	1,15,304	3	0
Benares.	Gorakhpur ...	1,66,259	10	0	1,67,227	11	0	1,78,520	15	0	38,580	14	0
	Basti ...	57,159	5	0	57,583	10	0	61,330	1	0	21,353	0	0
	Azamgarh ...	1,34,503	12	0	1,22,568	2	0	1,33,366	13	0	21,904	7	0
	Mirzapur ...	1,06,723	15	0	1,09,054	6	0	1,06,227	13	0	29,614	7	0
	Benares ...	1,64,929	13	0	1,42,908	0	0	1,50,886	14	0	44,540	5	0
	Gházipur ...	1,88,247	3	0	1,73,688	3	0	1,81,881	7	0	43,897	8	0
	Total ...	817,323	10	0	7,73,030	0	0	8,12,193	15	0	1,99,820	9	0
Jhánsi.	Jalaun ...	41,700	1	0	44,082	1	0	47,103	10	0	12,524	14	0
	Jhánsi ...	24,700	2	0	27,047	1	0	23,048	15	0	5,682	15	0
	Lalitpur ...	7,466	14	0	7,625	14	0	7,146	14	0	1,512	14	0
	Total ...	73,867	1	0	78,755	0	0	77,299	7	0	19,720	11	0
Kumaun	Kumaun ...	49,646	15	0	50,981	13	0	52,351	3	0	13,040	9	0
	Garhwál ...	18,501	14	0	23,350	3	0	25,221	2	0	2,017	8	0
	Total ...	68,148	13	0	74,332	0	0	77,572	5	0	15,058	1	0
	Embossing Press ...	5,557	7	0	15,613	0	1	10,192	9	10	5,557	7	0
	Total ...	35,15,381	11	4	34,99,216	5	1	36,24,363	13	10	8,22,091	5	0

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
The 24th July, 1877.

DIX D.

sales during the years 1874-75, 1875-76, *and* 1876-77.

Stamps.		*Court fees stamps.*		
1875-66.	1876-77.	1874-75.	1875-76.	1876-77.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
11,175 2 0	9,551 7 0	22,047 10 0	19,984 13 0	19,298 13 0
24,386 2 0	23,510 8 0	80,870 11 0	81,889 9 0	82,579 14 0
20,548 1 0	19,814 13 0	55,338 3 0	67,528 7 0	69,823 3 0
31,758 12 0	30,405 14 0	1,01,220 15 0	92,991 13 0	1,02,812 8 0
28,625 10 0	24,103 2 0	54,176 5 0	63,218 6 0	62,587 14 0
37,842 13 0	41,563 4 0	1,35,663 1 0	150,753 13 0	1,45,993 9 0
1,54,336 8 0	1,48,949 0 0	4,49,316 13 0	4,76,366 13 0	4,83,095 13 0
22,771 2 0	20,248 1 0	54,811 14 0	61,765 15 0	59,958 7 0
31,994 3 0	34,541 13 0	1,20,041 2 0	1,04,539 2 0	1,24,375 14 0
14,575 4 0	15,507 11 0	85,365 4 0	72,404 2 0	83,588 14 0
54,088 8 0	52,213 11 0	1,42,186 14 0	1,56,405 12 0	1,65,109 2 0
12,370 1 0	10,529 13 0	39,985 3 0	42,987 11 0	47,813 5 0
15,961 11 0	15,335 5 0	71,533 14 0	67,720 13 0	67,716 15 0
1,51,760 13 0	1,48,376 6 0	5,13,924 3 0	5,05,883 7 0	5,48,562 9 0
20,162 6 0	19,847 7 0	49,252 12 0	52,246 15 0	53,081 3 0
48,634 2 0	48,135 11 0	1,41,743 8 0	1,70,459 7 0	1,73,714 5 0
21,523 10 0	21,787 4 0	89,331 4 0	98,676 10 0	96,349 0 0
53,080 5 0	50,052 3 0	1,54,945 3 0	1,38,320 12 0	1,16,870 6 0
23,111 11 0	22,548 13 0	90,392 12 0	85,300 9 0	98,992 7 0
1,66,512 2 0	1,62,371 6 0	5,25,665 7 0	5,45,004 5 0	5,39,007 5 0
39,527 0 0	43,100 11 0	1,12,284 0 0	1,14,753 0 0	1,05,472 0 0
8,236 9 0	8,112 5 0	28,820 15 0	29,386 11 0	30,769 6 0
6,491 5 0	6,547 4 0	31,512 8 0	33,455 1 0	36,212 4 0
35,966 12 0	39,673 14 0	2,25,449 0 0	1,89,588 2 0	2,37,459 9 0
5,223 5 0	4,700 6 0	18,422 8 4	20,801 1 0	22,250 6 0
14,678 0 0	15,932 5 0	62,724 13 0	59,515 7 0	66,512 12 0
1,10,122 15 0	1,18,066 13 0	4,79,213 12 4	4,47,499 6 0	4,98,676 5 0
30,599 4 0	33,612 10 0	1,27,678 12 0	1,36,628 7 0	1,44,908 5 0
19,304 5 0	20,869 14 0	35,806 5 0	38,279 5 0	40,460 3 0
18,258 11 0	19,156 15 0	1,12,599 5 0	1,04,309 7 0	1,14 209 14 0
29,713 15 0	28,203 7 0	77.109 8 0	79,340 7 0	78,024 6 0
44,838 9 0	44,734 6 0	1,20,389 8 0	98,069 7 0	1,06,132 8 0
38,459 6 0	38,717 4 0	1,44,349 11 0	1,35,228 13 0	1,43,164 3 0
1,81,174 2 0	1,85,294 8 0	6,17,933 1 0	5,91,855 14 0	6,26,899 7 0
12,357 10 0	10,893 11 0	29,175 3 0	31,724 7 0	36,209 15 0
6,518 11 0	5,534 4 0	19,017 3 0	20,528 6 0	17,514 11 0
1,495 0 0	1,659 11 0	5,954 0 0	6,130 14 0	5,587 3 0
20,371 5 0	17,987 10 0	54,146 6 0	58,383 11 0	59,311 13 0
13,699 7 0	12,427 14 0	36,606 6 0	37,282 6 0	39,923 5 0
2,292 5 0	2,254 8 0	16,484 6 0	21,057 14 0	22,966 10 0
15,991 12 0	14,682 6 0	53,090 12 0	58,340 4 0	62,889 15 0
15,613 0 1	10,192 9 10	...	...	...
8,15,882 9 1	8,05,920 10 10	26,[illegible],290 6 4	26,83,333 12 0	28,18,443 3 0

J. C. ROBERTSON,

Offg. Commissioner of Stamps, N.-W. P.

APPENDIX E.

Statement showing Gross Receipts of each month of four Financial years 1873-74, 1874-75, 1875-76 *and* 1876-77.

	1873-74.	1874-75.	1875-76.	1876-77.	*General stamps.*				*Court fees stamps.*			
					1873-74.	1874-75.	1875-76.	1876-77.	1873-74.	1874-75.	1875-76.	1876-77.
	Rs. a. p	Rs. a. p	Rs. a. p	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs a. p.	Rs. a. p.	Rs a. p.	Rs. a. p.
April ...	2,72,744 4 0	2,98,090 4 9	2,86,980 5 6	2,78,859 5 0	54,555 5 0	60,867 3 9	59,534 6 6	58,687 13 0	2,18,188 15 0	2,37,223 1 0	2,26,845 15 0	2,20,171 8 0
May ...	3,17,460 4 0	2,91,219 5 3	2,99,287 7 9	3,39,582 3 11	78,421 11 0	63,443 15 3	67,674 15 9	71,330 9 11	2,38,968 9 0	2,27,775 6 0	2,31,612 8 0	2,68,251 10 0
June ...	3,93,283 15 2	3,77,845 14 2	3,43,380 8 0	3,54,446 14 2	95,164 13 2	93,863 4 10	88,324 9 0	87,457 3 2	2,98,119 2 0	2,83,962 9 4	2,55,055 15 0	2,66,989 6 0
July ...	3,97,299 3 7	3,74,251 4 0	3,72,193 15 9	3,69,566 9 6	97,494 11 7	85,374 5 0	94,488 5 9	86,464 5 6	2,99,804 8 0	2,88,856 15 0	2,78,305 10 0	2,83,102 4 0
August ...	3,64,110 8 9	3,33,300 13 4	3,30,744 13 0	3,98,767 7 5	85,135 6 9	70,387 7 4	75,244 14 0	89,411 3 5	2,78,975 9 0	2,62,913 6 0	2,55,499 15 0	3,09,356 4 0
September ...	2,87,573 11 9	3,22,778 3 6	3,21,114 5 5	2,32,565 6 9	64,793 6 9	68,207 12 6	72,688 1 5	51,469 0 9	2,22,780 5 0	2,54,570 7 0	2,58,426 4 0	1,81,076 6 0
October ...	1,80,282 6 3	1,79,350 15 9	1,19,360 7 5	2 10,276 14 2	71,860 12 3	57,381 13 9	58,754 1 5	67,590 3 2	1,08,421 10 0	1,21,969 2 0	60,606 6 0	1,42,686 11 0
November ...	2,50,083 13 5	2,23,442 4 10	3,19,449 3 3	3,33,575 10 0	59,045 15 5	61,793 11 10	68,218 15 3	71,274 12 0	1,91,037 14 0	1,61,648 9 0	2,51,230 4 0	2,62,300 14 0
December ...	2,73,007 13 2	2,64,027 15 5	2,75,562 15 2	2,84,689 14 0	71,175 12 2	66,440 1 5	59,298 6 2	62,530 13 0	2,01,832 1 0	1,97,587 14 0	2,16,264 9 0	2,22,159 1 0
January ...	3,34,448 3 9	3,31,909 0 11	2,47,876 6 0	2,38,692 3 6	78,235 0 9	86,871 3 11	60,362 6 0	58,305 5 6	2,56,213 3 0	2,45 037 13 0	1,87,514 0 0	1,80,386 14 0
February ...	2,66,182 14 10	2,06,158 12 0	2,42,531 2 3	2,42,060 13 9	65,296 9 10	56,413 7 0	60,316 8 3	53,579 5 9	2,00,886 5 0	1,49,745 5 0	1,82,214 10 0	1,88,481 8 0
March ...	3,47,729 0 0	3,23,902 13 9	3,42,814 5 0	3,61,129 6 8	67,669 5 0	61,902 14 9	63,056 9 0	67,646 9 8	2,80,059 11 0	2,61,999 15 0	2,79,757 12 0	2,93,483 13 0
Total ...	36,84,306 2 8	35,26,257 11 8	35,11,295 14 6	36,44,212 12 10	8,88,918 15 8	8,32,967 5 4	8,27,962 2 6	8,25,769 9 10	27,95,387 3 0	26,93,290 6 4	26,83,333 12 0	28,18,443 3 0

OFFICE OF COMMR. OF STAMP, N.-W. P.,
The 24th July 1877.

J. C. ROBERTSON,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX F.

Comparative Statement of Prosecutions on account of infringements of the Stamp Law, in the North-Western Provinces, during the years 1875-76 *and* 1876-77.

1.		2.			3.			
		Number of cases prosecuted during 1875-76.			*Number of cases prosecuted during* 1876-77.			
Number.	Districts.	Convicted.	Acquitted.	Total.	Convicted.	Acquitted.	Total.	REMARKS.
1	Dehra Dún	2	...	2	1	...	1	
2	Saháranpur	...	...	...	...	...	...	
3	Muzaffarnagar	...	...	...	2	...	2	
4	Meerut	3	...	3	5	...	5	This includes one case of fraudulent use of a stamp.
5	Bulandshahr	...	...	...	...	...	...	
6	Aligarh	2	...	2	...	...	...	
7	Muttra	4	...	4	3	...	*3	
8	Farukhabad	...	...	...	2	...	2	
9	Mainpuri	...	...	...	...	...	...	
10	Agra	...	...	...	2	2	4	
11	Etáwah	26	...	26	*16	1	*17	This includes two cases of fraudulent use of stamps.
12	Etah	...	...	...	...	...	...	
13	Bijnor	2	11	13	...	...	...	
14	Moradabad	...	...	...	1	...	1	
15	Budaun	13	...	13	15	2	*17	
16	Bareilly	...	...	...	...	...	...	
17	Sháhjahánpur	1	...	1	...	...	...	
18	Cawnpore	...	...	...	2	...	*2	
19	Fatehpur	...	...	...	2	1	3	
20	Bánda	12	13	25	42	9	*51	
21	Allahabad	9	2	11	10	2	*12	
22	Hamírpur	14	3	17	19	...	*19	
23	Jaunpur	6	2	8	9	1	*10	
24	Gorakhpur	1	...	1	34	8	*42	
25	Basti	3	...	3	4	...	*4	
26	Azamgarh	...	...	...	...	...	...	
27	Mirzapur	2	1	3	4	...	4	
28	Benares	2	...	2	5	1	6	
29	Gházipur	7	...	7	...	...	...	
30	Jalaun	...	...	...	2	...	*2	
31	Jhánsi	7	...	7	11	1	*12	
32	Lalitpur	...	...	...	...	...	...	
33	Kumaun	1	...	1	1	1	2	
34	Garhwál	2	...	2	4	...	4	
	Total ...	119	32	151	196	29	225	

* Number of persons.

OFFICE OF COMMR. OF STAMPS, N.-W. P., *The 24th July*, 1877.

J. C. ROBERTSON,
Offg. Commissioner of Stamps, N. W. P.

APPENDIX G.

Detailed Statement of Sale of Stamps in the North-Western Provinces, for the year 1876-77.

Value.	Number.
Receipt and revenue adhesive stamps.	
1 anna ...	7,73,975
Foreign bill adhesive stamps.	
2 annas ...	116
3 " ...	175
4 " ...	36
6 " ...	211
8 " ...	247
12 " ...	186
1 rupee ...	11
1½ " ...	91
3 " ...	14
6 " ...	1
Total ...	1,088
Bill of exchange or hundi stamps.	
1 anna ...	21
2 " ...	21,395
3 " ...	28,914
4 " ...	1,750
5 " ...	3,585
6 " ...	28,795
8 " ...	1,173
9 " ...	6,036
12 " ...	19,187
15 " ...	4,390
1 rupee ...	273
1½ " ...	14,458
3 " ...	1,924
4½ " ...	5
6 " ...	128
9 " ...	1
12 " ...	7
18 " ...	2
24 " ...	4
Total ...	132,048
Share transfer.	
4 annas ...	49
8 " ...	43
12 " ...	12
1 rupee ...	105
2½ " ...	82
5 " ...	11
7½ " ...	2
10 " ...	10
Total ...	314
Pleader's certificate stamps.	
D. 5 rupees ...	195
G. 8 " ...	506
C. 15 " ...	338
F. 16 " ...	187
B. 25 " ...	473
Total ...	1,649
Revenue agent's certificate.	
5 rupees ...	396
8 " ...	56
10 " ...	29
15 " ...	1
16 " ...	10
Total ...	492

Value.	Number.
Arms license stamps.	
10 rupees ...	57
Sulphur license stamps.	
10 rupees ...	352
Non-Judicial stamps.	
1 anna ...	1,813
2 " ...	520,366
4 " ...	216,630
8 " ...	82,683
1 rupee ...	66,778
1½ " ...	6,917
2 " ...	20,263
2½ " ...	3,206
3 " ...	7,414
3½ " ...	689
4 " ...	5,820
4½ " ...	312
5 " ...	4,263
6 " ...	1,851
7 " ...	965
7½ " ...	786
8 " ...	3,310
9 " ...	408
10 " ...	2,573
12 " ...	9
12½ " ...	277
15 " ...	1,952
16 " ...	1,188
17½ " ...	105
20 " ...	913
22½ " ...	47
25 " ...	527
27½ " ...	44
30 " ...	318
32 " ...	3
32½ " ...	44
35 " ...	156
37½ " ...	23
40 " ...	183
42½ " ...	15
45 " ...	71
47½ " ...	17
48 " ...	1
50 " ...	129
52½ " ...	19
55 " ...	42
57½ " ...	10
60 " ...	84
62½ " ...	13
65 " ...	18
67½ " ...	7
70 " ...	35
72½ " ...	3
75 " ...	25
77½ " ...	2
80 " ...	35
82½ " ...	1
85 " ...	11
87½ " ...	10
90 " ...	23
92½ " ...	3
95 " ...	12
97½ " ...	1
100 " ...	82
105 " ...	1
110 " ...	5
112½ " ...	2
115 " ...	3
120 " ...	5
125 " ...	36
130 " ...	2
135 " ...	1
150 " ...	29
165 " ...	1
Carried over ...	953,600

Value.	Number.
Brought forward ...	953,600
175 rupees ...	1
190 " ...	1
200 " ...	16
250 " ...	2
300 " ...	9
312½ " ...	1
350 " ...	1
400 " ...	1
500 " ...	1
600 " ...	2
700 " ...	2
Total ...	953,637
Court fees stamps.	
1 anna ...	1,061,639
2 " ...	158,982
3 " ...	182,923
4 " ...	194,172
6 " ...	280,461
8 " ...	1,727,319
12 " ...	207,093
1 rupee ...	363,125
2 " ...	71,579
4 " ...	20,299
5 " ...	19,994
7 " ...	13,497
10 " ...	15,605
20 " ...	7,940
40 " ...	2,512
70 " ...	1,357
100 " ...	1,258
200 " ...	399
400 " ...	122
700 " ...	53
1,000 " ...	40
Total ...	4,330,369
GRAND TOTAL ...	61,93,981

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
The 24th July 1877.

J. C. ROBERTSON,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX H.

Comparative Statement of Non-official vendors in the N.-W. Provinces, for the official years 1875-76 *and* 1876-77.

Divisions.	Districts.	No. of vendors 1875-76.	No. of vendors 1876-77.	Remarks.
Meerut ...	Debra Dún ...	1	2	
	Saháranpur ...	22	13	
	Muzaffarnagar ...	26	28	
	Meerut ...	33	44	
	Bulandshahr ...	41	38	
	Aligarh ...	25	28	
Agra ...	Muttra ...	31	30	
	Farukhabad ...	27	25	
	Mainpuri ...	27	27	
	Agra ...	31	38	
	Etáwah ...	14	15	
	Etah ...	45	41	
Rohilkhand ...	Bijnor ...	9	9	
	Moradabad ...	48	53	
	Budaun ...	27	29	
	Bareilly ...	33	35	
	Sháhjahánpur ...	21	21	
Allahabad ...	Cawnpore ...	16	29	
	Fatehpur ...	5	4	
	Bánda ...	1	1	
	Allahabad ...	15	22	
	Hamírpur ...	2	1	
	Jaunpur ...	21	27	
Benares ...	Gorakhpur ...	16	18	
	Basti ...	18	16	
	Azamgarh ...	11	13	
	Mirzapur ...	15	15	
	Benares ...	13	13	
	Gházipur ...	31	32	
Jhánsi ...	Jalaun ...	13	14	
	Jhánsi ...	2	3	
	Lalitpur ...	1	1	
Kumaun ...	Kumaun ...	13	13	
	Garhwál ...	2	5	
	Total ...	656	694	

Office of Comm. of Stamps, N.-W. P.,
The 24th July 1877.

J. C. ROBERTSON,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX I.

Statement showing the number of cases of unstamped or insufficiently stamped instruments brought to the notice of the Collectors of the different districts of the North-Western Provinces, during the year 1876-77.

Number.	Districts.	How brought to notice.				How disposed of.			Number of instruments brought to notice under section 23 which were impounded by the Registration Department.	Remarks.
		Under section 22.	Under section 23.	Under section 24.	Total.	Under sections 20 and 24.	Criminally prosecuted.	Total.		
1	Dehra Dún ...	...	1	...	1	...	1	1	1	
2	Sahárunpur ...	...	4	...	4	4	...	4	4	
3	Muzaffarnagar ...	...	5	...	5	3	2	5	3	
4	Meerut ...	...	4	...	4	...	4	4	4	
5	Bulandshahr ...	1	6	...	7	7	...	7	6	
6	Aligarh ...	...	46	...	46	46	...	46	46	
7	Muttra ...	...	1	5	6	5	1	6	1	
8	Farukhabad ...	...	...	2	2	...	2	2	...	
9	Mainpuri ...	...	8	...	8	8	...	8	8	
10	Agra ...	2	3	2	7	3	4	7	1	
11	Etáwah ...	...	1	14	15	6	9	15	...	
12	Etah ...	...	...	16	16	16	...	16	...	
13	Bijnor ...	...	5	...	5	5	...	5	5	
14	Moradabad ...	1	8	...	9	8	1	9	4	
15	Budaun ...	1	6	...	7	1	6	7	6	
16	Bareilly ...	...	1	1	2	2	...	2	1	
17	Sháhjahánpur ...	...	9	...	9	9	...	9	9	
18	Cawnpore ...	...	2	...	2	1	1	2	1	
19	Fatehpur ...	...	1	2	3	1	2	3	1	
20	Bánda ...	9	30	...	39	21	18	39	1	
21	Allahabad ...	8	2	...	10	...	10	10	1	
22	Damírpur ...	3	3	...	6	...	6	6	...	
23	Jaunpur ...	1	3	...	4	...	4	4	3	
24	Gorakhpur ...	6	11	2	19	3	16	19	3	
25	Basti ...	3	1	5	9	7	2	9	1	
26	Azamgarh ...	1	3	...	4	4	...	4	2	
27	Mirzapur ...	4	1	1	6	2	4	6	...	
28	Benares ...	...	11	2	13	7	6	13	11	
29	Gházipur ...	...	1	...	1	1	...	1	1	
30	Jalaun ...	1	...	...	1	...	1	1	...	
31	Jhánsi ...	6	...	...	6	...	6	6	...	
32	Lalitpur ...	...	...	...	...	...	...	...	...	
33	Kumaun ...	...	1	1	2	...	2	2	...	
34	Garhwál ...	4	...	9	13	9	4	13	...	
	Total ...	51	178	62	291	179	112	291	124	

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
The 24th July 1877.

J. C. ROBERTSON,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX J.

Statement showing the Receipts and Charges on account of Process Service Fees in the districts of North-Western Provinces, in the Revenue Courts, for the year 1876-77.

Districts.	Debtor.			Creditor.				Result.		Remarks.
	Process fees gross.	Less share of charges in the Stamp Department.	Process fees net.	Process service establishment.	Add 12 per cent. for estimated cost of pension.	Other contingencies.	Total.	Surplus.	Deficit.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Dehra Dún ...	87 0 0	...	87 0 0	50 0 0	6 0 0	...	56 0 0	31 0 0	...	
Sahárnpur ...	10,614 10 0	...	10,614 10 0	7,799 5 0	935 15 0	33 5 6	8,768 9 6	1,846 0 6	...	
Muzaffarnagar ...	7,904 7 0	...	7,904 7 0	2,537 15 5	304 8 0	610 10 0	3,453 1 5	4,451 5 7	...	
Meerut ...	17,481 15 0	...	17,481 15 0	9,364 4 9	1,123 11 0	120 0 0	10,607 15 9	6,873 15 3	...	
Bulandshahr ...	7,575 0 0	...	7,575 0 0	2,362 8 5	283 8 0	209 5 0	2,855 5 5	4,719 10 7	...	
Aligarh ...	5,886 13 0	...	5,986 13 0	3,507 1 6	420 14 0	...	3,927 15 6	1,958 13 6	...	
Muttra ...	6,333 1 0	...	6,333 1 0	4,727 3 3	567 4 0	...	5,294 7 3	1,038 9 9	...	
Farukhabad ...	11,757 7 0	...	11,757 7 0	6,124 14 4	735 0 0	...	6,859 14 4	4,897 8 8	...	
Mainpuri ...	1,178 4 0	...	1,178 4 0	912 0 3	109 5 0	...	1,021 5 3	156 14 9	...	No return received.
Agra ...	...	...	...	...	...	...	...	...	...	
Etáwah ...	6,403 2 2	...	6,403 2 2	4,187 6 10	502 8 0	...	4,689 14 10	1,713 3 4	...	
Etah ...	17,378 9 0	...	17,378 9 0	8,793 1 9	1,055 3 0	155 12 9	10,004 1 6	7,374 7 6	...	
Bijnor ...	5,997 0 0	...	5,997 0 0	3,279 6 7	393 8 0	0 9 5	3 673 8 0	2,323 8 0	...	
Moradabad ...	13,794 6 0	...	13,794 6 0	9,188 2 9	1,102 9 0	...	10,290 11 9	3,503 10 3	...	
Budaun ...	20,620 6 0	...	20,620 6 0	10,609 4 7	1,273 1 0	110 13 10	11,993 3 5	8,627 2 7	...	
Bareilly ...	8,624 4 0	...	8,624 4 0	11,131 10 8	1,335 14 0	...	12,467 8 8	...	3,843 4 8	
Sháhjahánpur ...	9,636 12 0	...	9,636 12 0	3,896 11 0	443 8 0	98 14 5	4,239 1 5	5,397 10 7	...	
Cawnpore ...	6,191 11 0	...	6,191 11 0	2,991 9 2	359 1 0	...	3,350 10 2	2,841 0 10	...	
Fatehpur ...	6,405 5 6	...	6,405 5 6	6,324 5 1	758 14 0	...	7,083 3 1	...	677 13 7	
Bánda ...	...	...	...	...	...	...	...	...	...	Collector reports that no register was kept up in Revenue office to show the amount for process fees.
Allahabad ...	11,959 0 1	...	11,959 0 1	7,173 12 9	860 14 0	...	8,034 10 9	3,924 5 4	...	
Hamírpur ...	4,851 4 0	...	4,851 4 0	2,218 8 10	266 3 0	...	2,484 11 10	2,366 8 2	...	
Jaunpur ...	5,234 15 0	...	5,234 15 0	3,333 2 5	400 0 0	...	3,734 2 5	1,501 12 7	...	

APPENDIX J.—(*continued,*)

Statement showing the Receipts and Charges on account of Process Service Fees in the districts of North-Western Provinces, in the Revenue Courts, for the year 1876-77.

Districts.	Debtor.			Creditor.				Result.		Remarks.
	Process fees gross.	Less share of charges in the Stamp Department.	Process fees net.	Process service establishment.	Add 12 per cent for estimated cost of pension.	Other contingencies.	Total.	Surplus.	Deficit.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Gorakhpur ...	5,519 3 0	...	5,519 3 0	4,047 13 9	485 13 0	...	4,533 10 9	985 8 3	...	Collector reports that no separate account was kept up for process fees.
Basti ...	...	...	...	...	...	...	...	...	...	
Azamgarh ...	6,408 11 6	..	6,408 11 6	3,579 12 0	429 9 0	...	4,009 5 0	2,399 6 6	...	
Mirzapur ...	5,974 6 0	...	5,974 6 0	3,164 0 0	379 10 0	...	3,543 10 0	2,430 12 0	...	
Benares ...	5,573 9 0	...	5,573 9 0	2,100 0 0	252 0 0	...	2,352 0 0	3,221 9 0	...	
Ghâzipur ...	5,646 3 0	...	5,646 3 0	3,358 4 3	403 1 0	...	3,761 5 3	1,884 13 9	...	
Jalaun ...	2,113 1 0	..	2,113 1 0	1,380 0 0	165 9 0	..	1,545 9 0	567 8 0	...	
Jhansi ...	416 0 0	...	416 0 0	336 0 0	40 6 0	..	376 6 0	39 10 0	...	
Lalitpur ...	1,021 7 0	...	1,021 7 0	720 0 0	86 6 0	60 0 0	866 6 0	155 1 0	...	
Kumaun ..	10,009 2 0	...	10,009 2 0	7,859 4 1	943 2 0	80 5 2	8,882 11 3	1,126 6 9	...	
Garhwál ...	11,008 14 0	...	11,008 14 0	8,979 0 8	1,077 9 0	210 11 0	10,267 4 8	741 9 4	...	
Total ...	2,39,605 12 3	...	2,39,605 12 3	1,45,836 10 1	17,500 5 0	1,690 7 1	1,65,027 6 2	79,099 8 4	4,521 2 3	

Office of Commissioner of Stamps N.-W. P.,
The 24th July, 1877.

J. C. ROBERTSON,
Offg. Commissioner of Stamps, N.-W. P.

APPENDIX K.

Statement showing Receipts and Charges on account of Process Service Fees in the districts of the North-Western Provinces, in Civil Courts, for 1876-77.

	Debtor.			Creditor.				Result.	
	Process fees gross.	Less share of charges in the Stamp Department.	Process fees net.	Process service establishment.	Add 12 per cent. for estimated cost of pension.	Other contingencies.	Total	Surplus.	Deficit.
	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Dehra Dún	171 12 0	...	171 12 0	74 12 0	9 0 0	...	83 12 0	88 0 0	...
Saháranpur (included Muzaffarnagar)	16,746 0 0	...	16,746 0 0	11,194 0 0	1,343 5 0	174 6 9	12,711 11 9	4,034 4 3	...
Meerut (included Bulandshahr)	33,475 1 0	...	33,475 1 0	17,227 7 9	2,067 5 0	240 0 0	19,534 12 9	13,940 4 3	...
Aligarh	20,422 11 0	...	20,422 11 0	9,573 0 3	1,148 12 0	628 10 2	11,350 6 5	9,072 4 7	...
Agra (included Muttra)	27,886 3 0	...	27,886 3 0	12,330 9 1	1,479 10 0	...	13,810 3 1	14,075 15 11	...
Farukhabad	17,701 11 0	...	17,701 11 0	10,997 2 6	1,319 10 0	...	12,316 12 6	5,384 14 6	...
Mainpuri (included Etáwah and Etah)	21,046 13 0	...	21,046 13 0	9,813 3 9	1,177 9 0	360 0 0	11,350 12 9	9,696 0 3	...
Moradabad (included Bijnor)	25,857 12 0	...	25,857 12 0	17,853 12 0	2,142 7 0	...	19,996 3 0	5,861 9 0	...
Sháhjahánpur (included Budaun)	15,398 3 0	...	15,398 3 0	6,280 1 5	753 10 0	...	7,033 11 5	8,364 7 7	...
Bareilly	19,649 7 0	...	19,649 7 0	14,744 9 0	1,769 5 0	...	16,513 14 0	3,135 9 0	...
Cawnpore (included Fatehpur)	18,476 0 0	...	18,476 0 0	9,464 8 7	1,135 12 0	...	10,600 4 7	7,875 11 5	...
Bánda (included Hamírpur)	7,161 7 0	...	7,161 7 0	6,378 2 5	765 6 0	...	7,143 8 5	17 14 7	...
Allahabad	16,480 2 6	...	16,480 2 6	9,053 6 2	1,086 7 0	...	10,139 13 2	6,340 5 4	...
Jaunpur	6,896 1 0	...	6,896 1 0	4,570 11 0	548 8 0	...	5,119 3 0	1,776 14 0	...
Gorakhpur (included Basti)	27,037 3 0	...	27,037 3 0	19,254 8 0	2,310 10 0	...	21,565 2 0	5,472 1 0	...
Azamgarh	14,158 7 0	...	14,158 7 0	7,495 0 0	899 6 0	...	8,394 6 0	5,764 1 0	...
Mirzapur	7,278 4 0	...	7,278 4 0	5,087 9 11	610 8 0	...	5,698 1 11	1,580 2 1	...
Benares	8,676 8 0	...	8,676 8 0	4,345 0 1	521 6 0	...	4,866 6 1	3,810 1 11	...
Gházipur	15,938 6 6	...	15,938 6 6	11,880 3 7	1,425 10 0	...	13,305 13 7	2,632 8 11	...
Jalaun	3,114 6 0	...	3,114 6 0	2,340 0 0	280 13 0	...	2,620 13 0	493 9 0	...
Jhánsi	1,691 0 0	...	1,691 0 0	1,849 0 0	221 14 0	...	2,070 14 0	...	379 14 0
Lalitpur	1,021 7 0	...	1,021 7 0	720 0 0	86 6 0	60 0 0	866 6 0	155 1 0	...
Kumaun (included Garhwál)	22,613 5 2	...	22,613 5 2	18,438 8 7	2,212 10 0	210 11 0	20,861 13 7	1,751 7 7	...
Total	3,48,898 2 2	...	3,48,898 2 2	2,10,965 4 1	25,315 13 0	1,673 11 11	2,37,954 13 0	1,11,323 8 2	379 14 0

Office of Commr. of Stamps, N.-W. P.,
The 24th July, 1877.

J. C. ROBERTSON,
Offg. Commissioner of Stamps, N.-W. P.

ORDERS OF GOVERNMENT.

No. 51 of 1877.

FROM

OFFG. SECY. TO GOVERNMENT,
North-Western Provinces,

TO

SECY. TO BOARD OF REVENUE,
North-Western Provinces.

DATED ALLAHABAD, THE 13TH OCTOBER, 1877.

SIR,

P. REV. DEPT.

I HAVE laid before His Honour the Lieutenant-Governor the Report on the Stamp Administration of the North-Western Provinces for the year ending 31st March, 1877, received with your No. $\frac{242}{V.S.\ 36}$, dated 30th August, 1877, and am directed by him to communicate the following remarks and orders :—

2. The receipts and expenditure of the last seven years are thus compared :—

		1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS, General stamps, Sales ...		8,33,383	7,76,214	8,66,493	8,79,949	8,22,091	8,15,883	8,05,921
RECEIPTS, General stamps, Miscellaneous ...		21,174	9,573	9,797	8,970	10,876	12,079	19,849
RECEIPTS, Court fees stamps ...		23,46,230	21,62,628	24,17,559	27,95,287	26,93,290	26,83,334	28,18,443
CHARGES, General stamps ...		67,781	45,387	44,505	47,894	48,890	50,503	55,465
CHARGES, Court fees stamps ...		1,28,269	54,259	44,970	20,842	24,186	15,811	24,836
NET RECEIPTS, General stamps ...		8,03,707	7,40,400	8,31,785	8,41,025	7,84,077	7,77,458	7,70,305
NET RECEIPTS, Court fees stamps ...		22,17,961	21,08,370	23,72,589	27,74,805	26,69,104	26,67,523	27,93,607
Total net receipts ...		30,21,668	28,48,770	32,04,374	36,15,830	34,53,181	34,44,981	35,63,912

The combined net receipts are higher than they have been in any year except 1873-74.

GENERAL STAMPS.

3. For general stamps we have the following details of receipts and expenditure :—

RECEIPTS.

	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
One anna adhesive stamps	33,506	38,651	43,823	46,909	45,763	47,787	48,373
Foreign bill stamps	872	627	461	461	718	649	620
Share transfer stamps	855	1,061	612	671	144	855	888
Bill of exchange stamps	1,22,880	84,564	81,115	73,158	71,297	69,458	72,853
General stamps	6,75,270	6,51,310	7,40,483	7,58,750	7,04,169	6,97,133	6,83,187
Total sales ...	8,33,383	7,76,214	8,66,493	8,79,949	8,22,091	8,15,883	8,05,921
Miscellaneous, *i.e.*, duty and penalty on account of deficient stamps, adjudication fees, &c.	21,174	9,573	9,797	8,970	10,876	12,079	19,849
GRAND TOTAL ...	8,54,557	7,85,787	8,76,290	8,88,919	8,32,967	8,27,962	8,25,770

CHARGES.

	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Discount	36,924	21,924	23,378	22,879	21,555	21,298	21,738
Remissions and Refunds { Section 42	286	...	54	24	24	337	375
Remissions and Refunds { Section 45	15,520	10,479	10,465	12,571	15,362	15,844	18,889
Remissions and Refunds { Licensed vendors ...	1,572	1,866	457	944	742	1,108	1,580
Rewards to informers	24	...	...	33	182	185	73
Establishment	8,641	8,533	8,526	8,568	8,906	10,020	10,262
Contingencies	4,814	2,584	1,624	2,869	2,119	1,706	2,548
Total ...	67,781	45,387	44,505	47,894	48,890	50,503	55,465

There is a steady falling off in the revenue collected under Act XVIII. of 1869, and it is accounted for by diminished sales of bill of exchange and general stamps.

4. *Bills of exchange.*—The number and value of the bill of exchange stamps sold during the last eight years are shown in the following statement :—

	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.
Number ..	...	...	186,976	154,790	128,465	129,982	120,207	132,048
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Value ...	1,36,240	1,22,880	84,564	81,115	73,158	71,297	69,458	72,853

In some districts the decline in the receipts from these stamps is very striking. Thus :—

District.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
Bánda	1,520	625	500	500	389	260	184	76
Etah	345	399	209	300	80	103	...	25
Agra	20,631	26,238	9,998	11,496	14,499	12,876	17,415	13,347
Moradabad	3,166	3,100	2,204	1,997	1 911	2,131	1,868	1,319
Benares	19,312	18,876	11,004	12,982	11,857	8,152	8,891	8,786
Gházipur	8,808	9,346	4,378	4,459	4,597	5,202	5,088	5,417

The decrease in the revenue from this source has not as yet been satisfactorily explained. The late Mr. Macnaghten's argument, that the increasing use of money-orders and currency notes has affected the hundi business to such an extent as to account for the fall of the receipts in Agra from Rs. 26,238 in 1870-71 to Rs. 9,998 in 1871-72, was partially but not wholly answered by the remark of the Government of India that—"There is no apparent reason why the use of currency notes and money-"orders should affect the issue of bills of exchange drawn payable "otherwise than on demand;" and nothing has come to light to support Mr. Halsey's assertion that native merchants habitually neglect the use of these stamps or make one stamp paper do duty twice. From various facts that have come to the Lieutenant-Governor's knowledge it is certain that the transmission of notes where formerly bills would have been used is very common, and is increasing, owing to the

laxity of some treasury officers in cashing notes to large amounts. It is this practice and the extension of the system of cash-credit loans that have, His Honour believes, mainly brought about the decreased demand for hundi stamps.

5. *General stamps.*—Omitting receipts credited against the embossing press, the revenue from general stamps was Rs. 6,74,026, against Rs. 6,82,726 in the preceding year. From Appendix G. the falling off would appear to be in stamps of the value of eight annas, the number of which sold in 1876-77 is shown as 82,683 only, against 1,98,429 in the preceding year. But from a comparison of the value of the stamps* shown in Appendix G. with the totals given in Appendices A. and B., it is evident that Appendix G. has been incorrectly prepared, and probable that the number of eight-anna stamps sold has been wrongly stated in it. A statement which for comparative purposes should be of great value has thus been rendered useless by slovenly compilation, and I am to recall attention to the remarks recorded in G. O. No. 168A., dated 16th August, on the Excise Report for 1875-76, in which the necessity of accurate and properly-digested statistics being prepared was inculcated on the Commissioner.

* Class of stamps.	Value in Appendix G.				Value in Appendices A & B.		
	Rs.	a	p.	Rs. a. p.	Rs.	a.	p.
One-anna adhesive ...	48,373	7	0		48,373	7	0
Foreign bill ..	593	15	0		619	13	0
Bill of exchange ...	71,688	2	0		72,853	1	0
Share transfer ...	522	12	0		887	12	0
Pleader's certificate ...	22,110	0	0				
Revenue agent's do. ...	2,893	0	0				
Arms license ...	570	0	0	6,46,080 11 0	6,83,186	9	10
Sulphur ...	3,520	0	0				
General ...	6,14,987	11	0				
Court fees ...	29,16,903	8	0	...	28,18,443	3	0

6. *One-anna adhesive stamps.*—The receipts from this source have during the last eight years gradually risen from Rs. 32,358 to Rs. 48,373; and the increase is general throughout the provinces, though it is certain that the consumption is still much less than it would be if the law were properly enforced. The Collector of Meerut is said to attribute the slightly decreased sales in his district to the stock of one-anna hundi stamps having become exhausted and receipt stamps been used in their stead. But this would be a cause of increased not of decreased sales.

7. Fluctuations in the receipts from general stamps are explained in the old fashion. The Collector of Agra explains increased receipts by a bad harvest, while the Collector of Etâwah, in the same division, explains decreased receipts by a favourable harvest. The Lieutenant-Governor trusts that, under his recent order placing an Assistant in special charge of this branch of the administration, conjecture will give way to intelligent enquiry into the causes that may be operating to increase or diminish any items of the stamp revenue, and that information which may be really valuable for administrative purposes will be forthcoming.

8. The penal sections of the General Stamp Act were not used more than in the preceding year. The cases of unstamped or insufficiently

stamped instruments brought to the notice of Collectors in 1875-76 were 248 in number, and criminal prosecutions followed in 97, or in 39·1 per cent. of them. In 1876-77 the cases brought to notice were 291, and criminal prosecutions followed in 112, or in 38·5 per cent. of them.

In eleven districts there were no criminal prosecutions, and even in cases in which prosecution was obligatory (section 22, Act XVIII. of 1869), the Collectors of Bulandshahr, Azamgarh, and Basti failed to prosecute.

There is no excuse whatever for such capricious action on the part of Collectors as this report discloses. In Circular No. 2 of 1876 (Board's Extant Circular 124—V.) the nature of the evidence necessary to support a criminal prosecution has been distinctly laid down, and it is the duty of Collectors to act on the instructions contained in it. It is impossible to believe that out of the 46 and 16 cases that occurred in Aligarh and Etah respectively there were none in which criminal proceedings should have been instituted. In Gorakhpur, Mr. Lumsden prosecuted in 16 out of the 19 cases brought to his notice, and in Allahabad the Collector prosecuted in every case.

If the Commissioner insists, as he should do, on the observance of the instructions contained in the circular sanctioned in G. O. No. 4A., dated 3rd December, 1871, it is probable that more uniformity of practice might be secured.

9 There can be little doubt, too, that Courts generally are not so careful as they ought to be in impounding unstamped and insufficiently-stamped instruments. Instruments produced before registrars are more likely to be properly stamped than those produced before Civil Courts, yet the latter impounded in only 51 cases, while the former impounded in 178. In the Allahabad division the Civil and Criminal Courts impounded 21 documents, and in the Benares division 14; but in the Agra division 2, and in the Meerut division 1 only.

In the Aligarh district the Registration Department impounded 46 instruments, and in Benares 11; but none in the Farukhabad, Etáwah, Etah, Hamírpur, and Mirzapur districts, or in the Jhánsi and Kumaun divisions.

10. Rewards paid to informers (under section 38 of the Act) were insignificant, having been but Rs. 72, and that sum awarded in one district only, against—

Rs. 28 in 1869-70 in one district.
„ 24 in 1870-71 in two districts.
„ 0 in 1871-72.
„ 0 in 1872-73.
„ 39 in 1873-74 in one district.
„ 182 in 1874-75 in four districts.
„ 185 in 1875-76 in one district.
„ 72 in 1876-77 in one district.

Notwithstanding, therefore, the direction in G. O. No. 44A., dated the 5th March, 1872, that the section should be more effectually worked, it is found that during the eight years the Act has been in force Rs. 530 only have been distributed in rewards, as follows:—

Dehra Dún	...	...	Rs. 38
Muzaffarnagar	...	...	„ 37
Sháhjahánpur	...	...	„ 15
Etáwah ...	...	...	„ 288
Bánda ...	...	...	„ 35
Azamgarh	...	...	„ 10
Kumaun ...	...	...	„ 107

Out of the 34 districts in the North-Western Provinces the section has been used in 7 only, and that it is used too little is evident from the fact that, since Mr. A. J. Lawrence, as Magistrate of Etáwah, instituted the practice of awarding half the fines imposed to subordinate collectorate officials on whose information offenders were convicted, more cases have been brought to notice in that district under section 24 than anywhere else, and that of the 214 cases brought to notice under that section during the last four years no fewer than 50, or more than 21 per cent. of them, are recorded against Etáwah.

11. Measures are being taken to facilitate the supply of general stamps through the agency of district dâk offices; but they are auxiliary to those now in force, and this report is suggestive of doubt as to the efficient operation of the existing system.

The reduction of the rate of discount on Court fees stamps in 1871-72, and its complete cessation from the 1st of January, 1873, partly account for the decrease in the number of licensed vendors. But the present number is ill-distributed. In Etah there are 41 licensed vendors, and but one in Banda; in Muzafarnagar there are more than twice as many as in Saháranpur; and in Bulandshahr three times as many as in Benares. In many districts there would certainly seem to be room for more licensed vendors than there are now, and the subject is commended to the attention of the Commissioner.

12. There is one more point in connection with general stamps which requires to be noticed. In the Oudh report statistics are given which enable the Government to check the action of Civil Courts under section 20 of the Act, and it will be seen from the review that several cases have been detected in which the Oudh Courts have charged less than the minimum penalty of five times the proper stamp duty or deficient portion of the same. The appendices for the North-Western Provinces do not afford such a check, and the Commissioner should be desired, under the orders of the Board, and in communication with the Personal Assistant to His Honour the Lieutenant-Governor and Chief Commissioner, to assimilate the statements for the united provinces. The Oudh appendices, as shown above, contain valuable information which is wanting in those for the North-Western Provinces, and the latter, again, contain some that is wanting in those of Oudh. Some of the North-Western Provinces statements, too, might with advantage be amalgamated—such,

for instance, as Appendices F., and I., and A., and H.—and the terminology of the headings of the columns might be improved in many places.

13. *Court fees.*—Since the close of 1871-72 recoveries on account of stamps in pauper suits (averaging some Rs. 10,000 per annum) have ceased to form part of the stamp revenue, and have been credited to "Law and Justice." The receipts from Court fees stamps have been shown in the table in para. 2 of this letter. The charges under this head are as follows:—

	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Discount	88,183	28,209	24,251	...	...	...	...
REFUNDS. Section 13	26,322	19,352	18,067	18,742	22,797	14,644	23,460
Section 14	1,861	1,008	840	933	1,221	847	168
Section 15	2,054	1,160	387	386	168	206	1,208
Value of damaged stamps, and stamps on plaints disclosing a reasonable case on the merits but rejected for technical error in form.	7,524	840	1,069	14	...	113	...
To licensed vendors	2,325	3,689	355	407	...	...	...
Total ...	1,28,269	54,259	44,970	20,842	24,186	15,810	24,836
Net receipts ...	22,17,961	21,08,370	23,72,589	27,74,806	26,69,104	26,67,523	27,93,607

The net receipts are the highest on record, but this must in some measure be due to the exclusive use of Court fees stamp for processes. So late as March, 1876, the Board found that in some districts process fees were still being levied in cash in certain classes of cases under Acts XVIII. and XIX. (other than writs of demand) of 1873. This led to their circular No. $\frac{B.\ 6}{II.,\ 28}$, dated the 30th of that month, and the year under review may, therefore, be taken as the first in which process fees have been wholly represented by Court fees labels.

Increase.		
District.	1875-76.	1876-77.
	Rs.	Rs.
Meerut	92,992	1,02,812
Farukhabad ...	1,04,539	1,24,376
Mainpuri ...	72,404	83,589
Agra ...	1,56,406	1,65,109
Etáwah ...	42,988	47,813
Sahjáhánpur ...	85,801	98,992
Allahabad ...	1,89,588	2,37,460
Jaunpur ...	59,515	66,513
Gorakhpur ...	1,36,628	1,44,908
Azamgarh ...	1,04,309	1,14,210
Benares ...	98,069	1,06,132
Gházipur ...	1,35,229	1,43,164
Jalaun ...	31,724	36,210
Decrease.		
	Rs.	Rs.
Aligarh ...	1,50,754	1,45,994
Bareilly ...	1,38,321	1,16,870
Cawnpore ...	1,14,753	1,05,472
Jhánsi ...	20,528	17,515

14. The most remarkable instances of increase and decrease were in the districts noted in the margin; but no explanations of either are given.

15. In connection with this subject must be noticed the very general neglect to comply with No. IX. of the rules made under section 27, Act VII of 1870, and published in notification No. 71, dated the 19th of December, 1872. This rule, which directs that when possible the fee chargeable under the Court Fees Act shall be denoted by a single stamp, and that, if there be no stamp of the exact required value, the first stamp shall be of the next lower available value,

and the margin shall be made up by stamps similarly selected, should be strictly observed. The subject has been treated of in many circular orders, and His Honour has no doubt that a very considerable saving would be effected by a uniform compliance with the rule. The Commissioner should be instructed to satisfy himself when on tour that the rule is obeyed, and he should notice the subject in his annual report.

16. The next question to be considered is the discount allowed to licensed vendors of general and Court fees stamps. That there is some foundation for the statement that large importations of stamps are made from the Panjáb into the Meerut district may be admitted. In 1870-71 the same discount was allowed on Court fees stamps as on blue-and-black document stamps under the General Stamp Act, and that was—

On stamps of the value of Rs. 10 up to Rs. 24 ... 4 per cent.
On do. under the value of Rs. 10 ... . 6 ditto.

In that year the revenue from Court fees in the Meerut district was Rs. 1,16,854. In 1871-72 the rate was reduced to 2 per cent., and in that year the revenue was Rs. 1,16,865.

From the 1st of January in 1872-73 the allowance of discount on the sale of Court fees stamps ceased, and in that year the revenue was Rs. 1,19,289. In 1873-74 the revenue was Rs. 1,36,935; in 1874-75, Rs. 1,01,221; in 1875-76, Rs. 92,992; and in 1876-77, Rs. 1,02,812. Cash payments for process fees ceased generally from the 1st of April, 1873, and the process fees of the Meerut district were not less than Rs. 40,000 in 1876-77.

It seems certain, therefore, that stamps on the purchase of which discount had been allowed in the Panjáb began to be imported into the Meerut district in considerable quantities shortly after the payment of discount was disallowed in the North-Western Provinces.

As receipts from stamps now form a part of provincial revenues the importation of stamps from the Panjáb, Bengal, and perhaps Oudh, demands immediate consideration. To revert to the practice of allowing discount on Court fees stamps in these provinces is, out of the question, for, as Mr. Ricketts says, its abolition has resulted in a saving the importance of which may be estimated from the following statement:—

COURT FEES.

Year.	Total sales.	Discount.	Rate of discount.
	Rs.	Rs.	
1869-70	25,75,900	94,185	4 and 6 per cent.
1870-71	23,46,230	88,183	Ditto.
1871-72	21,62,628	28,209	2 per cent.
1872-73	24,17,559	24,251	2 ditto for 9 months.
1873-74	27,95,286	*Nil.*	*Nil.*
1874-75	26,98,290	*Nil.*	*Nil.*
1875-76	26,83,334	*Nil.*	*Nil.*
1876-77	28,18,443	*Nil.*	*Nil.*

An effort will be made to secure a uniform system in regard to Court fees stamps, and in regard to general stamps also if possible, and the Governments of the Panjáb and Bengal will be addressed on the subject. It is *primâ facie* unnecessary to allow discount on Court fees, because business cannot be transacted till they have been paid. With general stamps the case is different, for business can be and is transacted

without them even where the law prescribes their use; and the system of licensed vend, by bringing the stamps to the doors of the consumers, and so relieving them of the expense and inconvenience of obtaining supplies from distant tahsīli towns, has a direct tendency to discourage contracting parties from incurring the risk of executing instruments on which they may be unable to sue.

17. The assimilation of the rules under the General Stamp and Court Fees Acts in the North-Western Provinces and Oudh will be separately considered.

18. *Appendices J. and K.*—The omission of the Collectors of Bánda and Basti to keep up registers showing the value of the stamps used on processes, and of the Collector of Agra to submit the return of stamps so used, calls for notice. All Collectors received due intimation of the orders of the Government of India on this subject, and neglect to comply with them admits of no excuse.

19. It will be observed that in the Bareilly and Fatehpur Collectorates the charges on account of process-serving establishments exceeded the receipts by Rs. 3,843 and Rs. 678 respectively. This indicates the necessity of revising the rates now charged for service or of reducing the number of servers, and the Board are requested to see that such action is taken as will obviate the recurrence of deficits in those districts. In the Civil Courts of the Jhánsi district also the charges were not balanced by the receipts, and the Commissioner's attention should be directed to the subject.

20. The "districts" in Appendix K. are the Civil Court divisions, and the preparation of the statement in this form deprives it of much of its value. The Commissioner should show in future reports the receipts and charges on account of process fees in Civil Courts for each revenue district.

I have the honour to be,

SIR,

Your most obedient Servant,

C. ROBERTSON,

Offg. Secy to Govt., N.-W. P. and Oudh.

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ANNUAL REPORT

ON THE

ADMINISTRATION OF THE STAMP REVENUE

OF THE

NORTH-WESTERN PROVINCES,

FOR THE YEAR 1877-78.

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No. $\frac{285}{\text{V. S. 166}}$ OF 1878.

FROM

THE SECRETARY TO THE BOARD OF REVENUE,
NORTH-WESTERN PROVINCES,

To

THE SECRETARY TO GOVERNMENT,
N.-W. PROVINCES AND OUDH.

Dated Allahabad, the 11th November, 1878.

SIR,

I AM directed by the Junior Member to forward the report by the Commissioner of Stamps on the administration of the Stamp Department for the year ending 31st March, 1878, and to express his regret at the delay which has occurred in its submission.

2. The following table shows the receipts and expenditure for the last eight years:—

		1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
		Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS, General stamps,	Sales ...	8,33,383	7,76,214	8,66,493	8,79,949	8,22,091	8,15,883	8,05,921	9,49,824
	Miscellaneous.	21,174	9,573	9,797	8,970	10,876	12,079	19,849	10,111
Court fees stamps,		23,46,230	21,62,628	24,17,559	27,95,287	26,93,290	26,83,334	28,18,443	27,92,588
CHARGES, General stamps ...		67,781	45,387	44,505	47,894	48,890	50,503	55,465	59,148
Court Fees stamps,		1,28,269	54,259	44,970	20,842	24,186	15,811	24,836	16,409
NET RECEIPTS. General stamps ..		8,03,707	7,10,400	8,31,785	8,41,025	7,84,077	7,77,458	7,70,305	9,00,727
Court fees stamps ..		22,17,961	21,08,370	23,72,589	27,74,805	26,69,104	26,67,523	27,93,607	27,76,179
Total net receipts ..		30,21,668	28,48,770	32,04,374	36,15,830	34,53,181	34,44,981	35,63,912	36,76,966

The gross receipts for the year were Rs. 12,523 above the estimate, and it will be seen there is an increase of Rs. 1,05,061 under general stamps, and Rs. 4,45,694 under court fees stamps, as compared with the corresponding figures eight years ago, while both gross and net receipts are higher than in any previous year, being Rs. 68,317 and Rs. 61,136 respectively more than in 1873-74, the most prosperous year for the department hitherto.

These satisfactory results are entirely due to the large increase of Rs. 1,34,165 under general stamps, the receipts from which, after remaining a long while stationary, have at last risen with a sudden bound. In court fees stamps there is, on the other hand, a trifling decrease of Rs. 25,855. The increase of Rs. 3,683 in charges is explained to be chiefly due to the larger amount of discount paid; but the percentage on

receipts has fallen from 2·25 to 2·05, or only a mere fraction above 2 per cent., which, as stated last year, is the proportion to be aimed at. It is to be hoped a rise in stamp revenue does not necessarily imply misfortune to the general community; and though an unusual number of loans and mortgages have undoubtedly been contracted during the past disastrous seasons, yet the Junior Member thinks some portion of the increase may fairly be ascribed to the better working of the department, and that it reflects credit on Mr. Robertson's administration.

3. *General stamps.*—The receipts and charges under the various heads of the above are shown in detail below since 1870-71:—

Receipts.	1870-71.	1871-72.	1872-73.	1873-74	1874-75.	1875-76.	1876-77.	1877-78.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
One-anna adhesive stamps ...	33,506	38,651	43,823	46,909	45,763	47,787	48,373	50,809
Foreign bill stamps ...	872	627	461	461	718	649	620	1,758
Share transfer stamps ...	855	1,061	612	671	144	855	888	795
Bill of exchange stamps ...	1,22,880	84,564	81,115	73,158	71,297	69,458	72,853	77,609
General stamps	6,75,270	6,51,310	7,40,483	7,58,750	7,04,169	6,97,133	6,83,187	8,18,853
Total sales ...	8,33,383	7,76,214	8,66,493	8,79,949	8,22,091	8,15,883	8,05,921	9,49,824
Miscellaneous, *i. e.*, duty and penalty on account of deficient stamps, adjudication fees, &c.	21,174	9,573	9,797	8,970	10,876	12,079	19,849	10,111
GRAND TOTAL ...	8,54,557	7,85,787	8,76,290	8,88,919	8,32,967	8,27,962	8,25,770	9,59,935

Charges.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Discount	36,924	21,924	23,378	22,879	21,555	21,298	21,738	25,602
Remissions and refunds — Section 42 ...	286	...	54	24	24	337	375	...
Remissions and refunds — ,, 45 ...	15,520	10,479	10,465	12,571	15,362	15,844	16,889	19,608
Remissions and refunds — Licensed vendors,	1,572	1,866	457	944	742	1,108	1,580	848
Rewards to informers ...	24	...	...	33	182	185	73	101
Establishment ...	8,641	8,533	8,526	8,568	8,906	10,020	10,262	10,136
Contingencies ...	4,814	2,584	1,624	2,869	2,119	1,708	2,548	2,853
Total ...	67,781	45,387	44,505	47,894	48,890	50,503	55,465	59,148

In para. 3 of the G. O. on the last report it was remarked that there was a steady falling off in the revenue collected under Act XVIII., 1869. Not only has this falling off ceased in the year under report, but receipts have suddenly risen nearly a lakh and a half, or over 16 per cent. The increase is entirely under general stamps, and the general explanation given is the prevailing scarcity. The Junior Member fears there is much truth in this, as proved by the large increase in the number of documents registered (shown in para. 14 of the report); but, as observed above, he thinks more rigorous administration may also be set down as a contributing cause.

4. *One-anna revenue adhesive stamps.*—Receipts rose by Rs. 4,005 in 23 districts, and fell off to the extent of Rs. 1,570 in 11 others, the net increase being Rs. 2,435, so that the income from this source is still rising, and is now Rs. 17,303, or over 51 per cent. more than in 1870-71. The most remarkable increase is that of Rs. 1,847 in Agra, where sales rose nearly 44 per cent. ascribed to the great number of petty transactions in grain occasioned by the late scarcity, and to prosecutions against money-lenders for unstamped entries in their ledgers. The greatest falling off is that of Rs. 640 in Ghâzipur, which is sufficiently accounted for by the fact that in 1876-77 these stamps were in one instance alone purchased to the value of Rs. 790 for remittance,—a practice which has now stopped.

It is hardly necessary to go into the explanations offered for an inconsiderable rise or fall in individual districts. There can be no doubt, as the Commissioner remarks in para. 8, "That on no point are the provisions of the stamp law more habitually evaded than in the case of stamps of this description." This has been instanced very lately in the case of tradesmen not sending stamped receipts, on the plea that the remittance forwarded had not been cashed, and again in the case of clubs not thinking it necessary to give stamped receipts to members for bills paid. When the new Stamp Bill becomes law there will be little or no room for doubt in future as to what documents should be stamped; and the Junior Member trusts that the Commissioner will impress on the officers in charge of stamps in each district that what is wanted is not so much that ingenious explanations of a rise or fall in receipts should be given at the time of writing the report, as that they should actively exert themselves during the year to secure that the provisions of the stamp law are generally known and understood, and that systematic evasion is not allowed to escape with impunity. The chief value of explanations is to show that careful and intelligent supervision is exercised in these respects, and that abnormal results are clearly traced to their real causes.

The supply of stamped cheque books from Government treasuries is understood to be still under consideration by the Government of India. The issue of such will be a great boon to residents at out-stations who have not the opportunity of keeping accounts with any registered bank.

5. *Foreign bill adhesive and share-transfer adhesive stamps.*—Sales under these heads are comparatively unimportant, and there is no reason to suspect that evasion of duty takes place. Receipts under foreign bill adhesive stamps rose from Rs. 619-13-0 to Rs. 1,758-3-0 owing to the increase of Rs. 1,192 in Agra alone, which is put down to the fact that hundis during the year were obtainable at more favourable rates in foreign states than in British India, and these being negociated in Agra caused a demand for foreign bill stamps. Under share-transfer stamps the receipts fell slightly—from Rs. 887-12-0 to Rs. 794-12-0.

6. *Hundi stamps.*—The table below shows the number and value sold for the last nine years:—

	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
Number ...	...	...	186,976	154,790	128,465	129,952	120,207	132,048	130,169
Value ...	Rs. 1,36,240	Rs. 1,22,880	Rs. 84,564	Rs. 81,115	Rs. 73,158	Rs. 71,297	Rs. 69,458	Rs. 72,853	Rs. 77,609

The number sold was 1,879 less than last year, but the aggregate value was Rs. 4,756 more. Fourteen districts show a rise of Rs. 9,544, and 19 a decrease of Rs. 4,693, Benares heading the former with an increase of Rs. 2,838 and Agra the latter with a decrease of Rs. 2,221. Budaun as last year, contributed nothing towards the receipts under this head. Explanations where given are of nearly the same nature in all cases, *viz.*, greater activity of trade or the reverse. The Collectors of Aligarh and Muzaffarnagar, however, appear to think there is an increasing tendency to settle transactions by ready money payments or bills payable on demand, and this is an interesting subject for enquiry which should not be lost sight of by the Commissioner. The fact that money-orders, and above all notes are more frequently resorted to for remittances than formerly, may, to some extent, also account for the marked falling off which has occurred of late years. It is well known that banks especially make large remittances by means of notes. As remarked in para. 4 of the G. O. on last year's report, nothing has come to light to support Mr. Halsey's assertion that native merchants habitually neglect the use of these stamps, or make one stamp paper do duty twice, and apparently fraud or evasion is nowhere hinted at. It seems clear that, from whatever cause, a change in commercial practice is gradually taking place, and that the time-honoured hundi is going out of fashion.

7. *General stamps.*—The striking increase under these has already been noticed, and is common in a greater or less degree to every district throughout these provinces, except Garhwál, where there is a decrease of Rs. 140 only. The table below gives the figures and percentages of increase for each division :—

	1876-77.	1877-78.	Increase.	Percentage of increase.
	Rs.	Rs.	Rs.	
Meerut	1,30,512	1,70,894	40,382	31
Agra	1,19,334	1,50,123	30,789	25
Rohilkhand	1,50,161	1,64,001	13,840	9
Allahabad	89,524	1,00,199	10,675	12
Benares	1,55,878	1,91,743	35,865	23
Jhánsi	15,973	19,378	3,405	21
Kumaun	12,644	13,856	1,212	9

The increase is greatest in the Meerut Division being no less than 31 per cent., and is tolerably equally distributed amongst all its districts, with the exception of Dehra Dún. In Agra the increase is 25 per cent., to which the Agra and Muttra districts contribute by far the greater share, *i. e.*, Rs. 9,941 and Rs. 11,557 respectively, or Rs. 21,498 out of the divisional total of Rs. 30,789 : in fact, Muttra shows a greater increase than any other district in the North-Western Provinces. In Rohilkhand the rise is only 9 per cent., which all districts share alike, except Sháhjáhanpur, where receipts are only Rs. 306 more than last year.

Allahabad has an increase of 12 per cent only : Jaunpur showing the most, though the rise was general in all districts. The increase of 23 per cent. in Benares, which has the largest receipts of any division in the province, is mainly due to Gházipur (which is second to Muttra only in its rise), Basti, and Gorakhpur. The figures for Jhánsi and Kumaun are small, but for Jhánsi they show an increase of 21 per cent., principally in Jalaun ; and for Kumaun an increase of 9 per cent., confined entirely to Kumaun itself, Garhwál, as mentioned before, being the only district where there has been a trifling decrease to the extent Rs. 140.

As there has been a marked tendency to decadence in the receipts from these stamps for the past few years, it is obvious there must be some cause for a rise so sudden and considerable throughout the whole province. The most common explanation given is the prevailing scarcity, and the increased resort to loans and mortgages necessitated by the financial pressure felt by all classes of the community, more especially landholders and agriculturists. There can be no doubt this is in a great measure true, and yet it is difficult to believe that the distress could have been so much greater in Meerut, Agra, and Benares, than in Rohilkhand and Allahabad, as on this assumption the figures given above would appear to indicate. The Collector of Muzaffarnagar refers to the alarm caused by the new Procedure Code amongst holders of money decrees as a possible cause, but apparently this, which if it existed at all, should be common to the whole provinces, has been noticed in no other district.

In para. 14 Mr. Robertson illustrates the increase in receipts from the various districts by the increase in the number of documents registered, Muttra heading the list for both ; while Gházipur and Meerut, which come next in point of receipts, fall considerably below it as regards the increased number of registrations, the increase for the three districts being Rs. 5,975, Rs. 1,606, and Rs. 1,737 respectively. Saháranpur, which is second under documents, is fifth under receipts, and Bijnor, third under the former, is fourteenth under the latter.

On the whole, bad seasons have doubtless been the chief cause of the increased demand for general stamps, but there is evidence to show that closer supervision is exercised over the working of the Act than formerly, which has also affected the receipts.

In G. O. No. 261A., dated 22nd December, 1877, it was laid down that Assistant Collectors in charge of the Stamp Department need not examine files in the record-rooms of civil courts ; and with reference to the remarks in G. O. No. 330A., dated 28th August, 1878, commenting on Mr. Robertson's omission to do this at

Gházipur, that officer has explained that he interpreted the G. O. quoted above to mean that executive officers were not to insepct civil court records. As mentioned in the opinion of the Board on the Stamp Bill, the Junior Member is confident that if the officers of the department were allowed to have access to, and to examine the records of *all* courts, stamp revenue would be greatly benefited ; and until this is done, the interests of Government must continue to suffer. The case of the munsiff in Fatehpur, referred to in para. 15 of Mr. Robertson's report, is an instance of a practice which is known to very generally prevail, and against which the department has no adequate safeguard under existing rules.

8. *Court fees stamps.*—The following table shows the charges and net receipts under the above since 1870-71 (the gross receipts have already been given) :—

	1870-71.	1871-72.	1872-73	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Discount	88,183	28,209	24,251	...	...	...	...	...
REFUNDS. Section 13	26,322	19,352	18,067	18,742	22,797	14,644	23,460	16,135
Section 14	1,861	1,008	840	933	1,221	847	168	163
Section 15	2,054	1,160	387	366	168	206	1,208	96
Value of damaged stamps, (and stamps on plaints disclosing a reasonable case on the merits, but rejected for technical error in form).	7,524	840	1,069	14	...	113	...	15
To licensed vendors ...	2,325	3,689	355	407	...	...	...	...
Total ...	1,28,269	54,259	44,970	20,842	24,186	15,810	24,836	16,409
Net receipts ...	22,17,961	21,06,370	22,72,582	27,74,866	26,69,104	26,67,523	27,93,607	27,76,179

The net receipts are Rs. 17,428 lower than in 1876-77, but are nevertheless higher than in any preceding year. The Meerut and Benares Divisions show a decided increase, which, however, is more than counterbalanced by the falling off in Agra and Rohilkhand.

Mr. Robertson rightly observes that the receipts mainly depend on the number of suits instituted, though their value must also be taken into account. The annexed table gives the totals of each class for the six divisions :—

Division.	Civil suits.		Revenue suits.		Applications.		Total.	
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
Meerut	17,972	17,513	10,662	10,408	9,622	6,607	38,256	34,528
Agra	21,301	18,011	16,234	13,066	8,101	5,040	45,636	36,117
Rohilkhand	23,515	20,257	18,575	14,669	9,762	6,171	51,862	41,097
Allahabad	11,457	12,537	11,283	10,929	4,807	3,795	27,547	27,261
Benares	17,291	18,098	14,629	14,788	7,273	7,379	39,193	40,265
Jhánsi	3,171	3,120	1,093	814	265	297	4,529	4,231
Total ...	94,717	89,536	72,476	64,674	39,830	29,289	2,07,023	1,83,499

The results in connection with court fees may be tabulated thus, + and — being used to denote increase or decrease respectively :—

Division.	Civil suits.	Revenue suits.	Revenue Applications.	Net increase or decrease.	Court fees.
Meerut	−459	−254	−3,015	−3,728	+37,945
Agra	−3,290	−3,168	−3,061	−9,519	−37,869
Rohilkhand	−3,268	−3,906	−3,591	−10,765	−56,255
Allahabad	+1,080	−354	−1,012	−286	−4,560
Benares	+807	+159	+106	+1,072	+36,031
Jhánsi	−51	−279	+32	−298	+4,117
Net total ...	−5,181	−7,802	−10,541	−23,524	−20,591

The fluctuations do not precisely correspond. Meerut with 3,728 less suits of all kinds has an increase in receipts under court fees of Rs. 37,945 ; Agra and Rohilkhand, on the other hand, with 9,519 and 10,765 fewer suits, show a decrease of Rs. 37,869 and Rs. 56,255 respectively. Benares, the only division with a slight increase (of 1,072 under all classes of suits), sold Rs. 36,031 more court fees stamps ; Allahabad, with a falling off in suits of 286, sold Rs. 4,560 less ; but Jhansi, in spite of 298 fewer suits, Rs. 4,117 more. The difference in value of the claims may account for the results not more closely tallying, and of course stamp duty is paid on many documents subsequent to the mere institution of the suit, and these would depend on the length and character of the litigation. Court fees stamps are also used for petitions, &c., in criminal courts.

The districts which are most conspicuous for increase or decrease are noted on the margin, but no explanations are given in any case.

Increase.		*Decrease.*	
	Rs.		Rs.
Saharanpur,	22,135	Shajahanpur,	21,533
Gorakhpur,	9,918	Budaon,	16,756
Muzaffarnagar,	7,794	Farukhabad,	9,325
Ghazipur,	7,183	Etah,	9,215
Benares,	7,057	Agra,	8,615
Jounpur,	6,418	Moradabad,	8,194
Fatehpur,	6,030	Allahabad,	7,849
Mirzapur,	5,601	Bareilly,	7,433
Jhansi	5,339	Garhwal,	6,838

On the whole, the falling off in the number of cases instituted sufficiently accounts for the slight decrease, but in some districts, *e. g.*, Saháranpur, Gorakhpur, and Muzaffarnagar, there has been a considerable rise, and it would have been interesting to know what causes affected the litigation in various districts so differently. In para. 16 of the G. O. on the last report it was stated an effort would be made to secure uniformity with regard to the sale of court fees stamps with the Governments of the Panjab and Bengal. So long as discount is allowed in those provinces and not in the North-Western Provinces, it is certain the importation of stamps complained of by the Collectors of Meerut and Gházipur will continue.

9. Duty on unstamped paper amounted to Rs. 3,194 as against Rs. 2,798 last year, and on insufficiently-stamped paper to Rs. 1,161 as against Rs. 1,145, while fines and penalties under chapter 3 of Act XVIII. 1869 fell from Rs. 7,149 to Rs. 4,955. It is difficult to explain the widely varying figures for different districts under the latter ; but, as remarked above, the action of the civil courts is chiefly responsible for these, and from the instances which have come to light, it is clear they are not as a rule over zealous to protect the stamp revenue. The large falling off in miscellaneous receipts is explained in para. 21 of the report.

10. CHARGES. *Act XVIII. of* 1869.—The increase of Rs. 3,683 is due to the larger amount of discount on the increased sales. Rs. 25,602 were allowed in this way as against Rs. 21,738 in 1876-77. No penalties were remitted by the Board during the year under section 42 ; refunds of unused and damaged stamps under section 45 came to Rs. 19,608 as against Rs. 18,889 ; and refunds of the value of stamps, returned on death of vendors or withdrawal or resignation of license, to Rs. 848 as against Rs. 1,580. In only two districts, Etáwah and Hamírpur, were rewards paid to informers, and the amount distributed was Rs. 100 as against Rs. 72 in 1876-77. It is to be regretted that officers in charge of the stamp administration do not exert themselves more to secure co-operation from the general public and others in bringing frauds and evasions to light. The fact that in only two districts were rewards given at all would indicate great laxity in this respect, and the Commissioner should call particular attention to the wholesale neglect to use what might be a most valuable aid if turned to proper account, and one on the use of which Government has before laid great stress. Establishment cost Rs. 10,136 as against Rs. 10,268, and contingencies Rs. 2,853 as against Rs. 2,542. Rs. 16,135 were refunded under section 13 of the Court Fees Act as compared with Rs. 23,460 in 1876-77 ; Rs. 163 under section 14 as compared with Rs. 168 ; Rs. 96 under section 15 as compared with Rs. 1,208 ; and Rs. 15 under Government of India's Notification No. 2768, dated 30th April, 1874.

None of the above items appear to call for any remark.

11. The number of non-official vendors rose from 794 to 694, but still varies greatly for different districts. Mr. Robertson in para. 23 suggests that intelligent patwáris should be required to take out licenses for vend, and the Junior Member is inclined to think the suggestion a good one. It is of the greatest importance to give every facility to the public for purchasing stamps, and by the agency of the patwári they would be brought almost to the door of every villager, and it would also be to the patwári's interest to see that documents executed in his village were duly stamped. The experiment of giving licenses to deputy postmasters has just been introduced, and if it is found to answer, that of employing patwáris in the same way might be tried tentatively in a few districts where they are most enlightened, and where there is known to be a considerable demand. This would be a matter for Mr Robertson to settle in consultation with local officers, whose opinion should first be taken.

12. Appendix I. shows that 471 cases of unstamped or insufficiently stamped instruments were brought to the notice of Collectors during the year, or 180 more than in 1876-77. Of these 132 only were impounded by the civil courts under section 22; 295 came under section 23, of which 154 were impounded by the Registration Department; and 44 under section 24; 170 cases were disposed of under sections 20 and 24, and 301 were criminally prosecuted.

The Junior Member considers that this statement affords conclusive proof that the present machinery does not afford sufficient protection to the stamp revenue. It is obvious that by far the greater number of documents must be filed in the civil courts, and it is to them that we must mainly look for the detection and punishment of fraud and evasion. Although it is well known that instances of these must be of daily occurrence, yet in the 11 districts noted in the margin not a single instrument was impounded under section 22, and it is impossible to believe that only 132 cases for impounding occurred throughout the whole province in which wilfully unstamped or insufficiently stamped documents were produced before the courts. The cases mentioned by Commissioner in section 25 of the report are a striking proof of the loss caused to Government by the neglect or apathy of munsiffs and other judicial officers, and the Junior Member entirely agrees with Mr. Robertson in considering that a provision should be made in the new Stamp Bill for empowering the Local Government to make rules for the inspection of the records of all courts, as was stated in the opinion of the Board. So long as the impression prevails that the stamp law can be evaded at a trifling risk and with comparative impunity, the revenue must fall far short of what it ought to be, and the action of the courts has not hitherto tended to impress on the public that this cannot be done. Another proof of remissness is that in many districts a return till lately was not made to the Collector at the end of every month, showing the amount of duty and penalty received on account of unstamped and insufficiently stamped documents, as required by section 21 (*b*) of the Act. This should be rigorously insisted on in future, and Mr. Robertson will be asked to state the number of documents admitted by the civil courts under section 20 and the amount of penalty imposed. The present report appears to contain no information on this important point, appendix I. showing only the number of documents brought to the notice of the Collector.

Dehra Dun.	Etawah.
Saharanpur.	Etah.
Meerut.	Benares.
Balandshahr.	Ghazipur.
Farukhabad.	Lalitpur.
Mainpuri.	

13. The Junior Member agrees with Mr. Robertson in the view expressed by him in para. 28, and is averse to the introduction of any such stringent measure as is there alluded to. The law as it stands, requires only to be properly administered to make banias and others feel that their best and safest course is to comply with its provisions rather than to run the risk of evading them. Under section 368 of the Criminal Procedure Code, a search warrant can at any time be obtained when there is good reason to suspect the existence of unstamped instruments.

14. In para. 29 Mr. Robertson complains also of the action of the registration offices. In the twelve districts marginally noted no instruments were impounded. By far the largest number impounded was in Aligarh, *i. e.*, 44, Benares coming next with 12. Collectors should be instructed to warn tahsildars to be more careful, as there can be no doubt the complaint is well founded. It may be remarked that the number impounded by the Registration Department (154) was greater than that impounded by the civil courts under section 22. In the former case of course there is no option; but it may fairly be presumed that more unstamped and insufficiently stamped instruments must come before the latter, and this may be taken as another indication of their leniency.

Dehra Dún.
Muttra.
Farukhabad.
Mainpuri.
Etáwah.
Basti.
Azamgarh.
Gházipur.
Jhánsi.
Lalitpur.
Kumaun.
Garhwál.

15. Appendix F. shows 619 prosecutions and 550 convictions against 225 prosecutions and 196 convictions in 1876-77, while the fines imposed amounted to Rs. 6,282 against Rs. 2,907, so that there has been a marked increase of activity in this respect. This, however, is almost entirely confined to a few districts, notably Bánda and Basti, in each of which 122 persons were brought to trial. It is clear the Commissioner has not yet succeeded in arousing all officers in charge of stamps to a sense of their duties in this respect; and the fact that, out of Rs. 6,282 fines, only Rs. 85 were given in rewards in one district and Rs. 15 in another, in spite of the circular recently issued, is highly unsatisfactory. Mr. Robertson will be requested to again emphatically call attention to this point, more especially in those districts where prosecutions appear to be quite or almost unknown—the only valid explanation of which can be that the law is not enforced. The Junior Member does not wish the poor or ignorant to be harshly dealt with or unduly harassed, but to tolerate evasion on the part of the well-to-do tradesman or bania is to inflict loss on the public revenue, and in such cases no leniency should be shown.

16. In five districts, *viz.*, Agra, Bareilly, Fatehpur, Basti, and Garhwal, there was a deficit under process service fees in revenue courts. The necessity of avoiding this has again been impressed on Collectors. It will be observed the receipts under this head vary widely in adjoining districts. The largest amount, Rs. 24,036, was realized in Meerut, more than three times as much as in any other district of the division, while more than twice as much was realized in Budaun as in Bareilly. It is difficult to explain this on any hypothesis except a different scale of charges or mode of levying fees, and the attention of Mr. Robertson will be directed to this point. There was on deficit in any district on account of process service fees for the civil courts.

17. The result of the trial in the Saháranpur case has already been communicated to Government. A full report will shortly follow, but it may be remarked that the case affords another strong illustration of the necessity of allowing officers of the Stamp Department to inspect the records of all courts. As the Commissioner has recently been called on to report on all the cases of fraud which have come to light during his tenure of office, the Junior Member will not allude further to the subject now beyond saying that he presumes there is no chance of a return to the old system of impressed stamps, and that therefore our aim should be to work the present system thoroughly. Adhesive stamps have been finally adopted, and the only course open is to set in operation such measures as will render fraud as difficult as possible. Mr. Robertson will be asked to give his best attention to this, and the whole question will be noticed at length when his report is forwarded.

18. The old appendices have been used for the last time; the revised set sanctioned by Government will be given in the next report. A few trifling errors and misprints detected in them have been corrected in red ink.

19. The Junior Member desires me to notice, in conclusion, the cordial support he has received from Mr. Robertson in working this department. No officer could have worked more zealously or conscientiously than Mr. Robertson has done during the

past year, and during the past six months there has not been a case of any importance in which Mr. Robertson has not conferred with the Junior Member personally. Mr. Robertson's inspections of districts are also, Mr. Carmichael knows, productive of much benefit. Many shortcomings are brought to light, and officers reminded of their duty to guard the stamp revenue. In performing his duties also Mr. Robertson may be said in truth to be in great measure unaided, for the supervision which Commissioners of Divisions exercise over the Stamp Department is next to nominal. Many Collectors take no interest in the subject; only the Assistant Collectors in charge, who have also other duties to perform, are really interested. Some of these Assistant Collectors have worked admirably during the past year, and much valuable information, which the Junior Member takes this opportunity to acknowledge, has been obtained from their reports. Mr. Robertson will be asked to name in future reports the officers who have most assisted him thus in working the department efficiently, and it is hoped that their commendation by Government will stimulate others to follow their example.

I have the honour to be,

SIR,

Your most obedient servant,

GEORGE BUTT,

Offg. Secretary.

No. 1181 OF 1878.

FROM

J. C. ROBERTSON, ESQUIRE,

Offg. Commissioner of Stamps, N.-W. P. and Oudh,

TO

THE SECRETARY TO THE BOARD OF REVENUE,

NORTH-WESTERN PROVINCES.

DATED NAINI TAL, THE 12TH SEPTEMBER, 1878.

SIR,

I HAVE the honour to apologize for the delay which has occurred in submitting the accompanying report on the administration of Stamp Department during the past year, the delay having been caused by the fact that the reports for three districts of the Agra Division did not reach this office till the 30th July, and a statement required from one district in order to complete the appendices was not received till 15th August.

2. The total budget estimate for the year having been fixed at Rs. 37,40,000, the gross receipts amounted to Rs. 37,52,523, or Rs. 12,523 over the estimate. The increase under the General Stamp Act amounts to Rs. 1,34,165, but the receipts under the Court Fees Act show a decrease of Rs. 25,855.

3. The net receipts were Rs. 36,76,966, or Rs. 1,13,054 over those of the year 1876-77. Charges show an increase of Rs. 3,683, this being chiefly due to the larger amount of discount paid.

4. The revenue derived each year from general and court fees stamps from 1870-71 to 1877-78 is given in the following table. It will be seen that the total stamps revenue was higher in the year under report than in any of the others, and that although the revenue derived from court fees stamps is lower than it was in 1876-77, it will bear favourable comparison with receipts of other years :—

Years.	General stamps.	Court fees stamps.	Total.
	Rs.	Rs.	Rs.
1870-71	8,54,874 7 7	23,46,893 10 6	32,01,768 2 1
1871-72	7,86,327 13 9	21,62,628 8 3	29,48,956 6 0
1872-73	8,76,290 0 4	24,17,558 13 10	32,93,848 14 2
1873-74	8,88,918 15 8	27,95,287 3 0	36,84,206 2 8
1874-75	8,32,967 5 4	26,93,290 6 4	35,26,257 11 8
1875-76	8,27,962 2 6	26,83,333 12 0	35,11,295 14 6
1876-77	8,25,769 9 10	28,18,443 3 0	36,44,212 12 10
1877-78	9,59,934 11 2	27,92,588 6 0	37,52,523 1 2

The gross charges, net receipts, and percentage of charges on net receipts for the past five years are shown in the following table :—

Years.	Gross charges.	Net receipts.	Percentage of charges on receipts.
	Rs.	Rs.	
1877-78	75,557	36,76,966	2·05
1876-77	80,301	35,63,912	2·25
1875-76	66,314	34,44,981	1·91
1874-75	78,076	34,53,179	2·44
1873-74	68,374	36,15,830	1·89
Average	72,724	35,50,973	2·04

5. There is a trifling difference of 4 annas and 2 pies in receipts under General Stamp Act between the accounts given in this report and the figures furnished by the Accountant-General, and of 15 annas under charges. The figures under the Court Fees Act correspond.

6. *Appendix A.—General Stamp Act.*

Years.	Gross receipts.	Gross charges.	Net receipts.
	Rs.	Rs.	Rs.
1877-78	9,59,935	59,148	9,00,787
1876-77	8,25,770	55,465	7,70,305
1875-76	8,27,962	50,503	7,77,459
1874-75	8,32,967	48,290	7,84,077
1873-74	8,88,918	47,893	8,41,025

There is an increase of Rs. 1,34,165 in the revenue collected under the General Stamp Act in the year under report as compared with the previous year, and an increase of Rs 1,30,481 in net receipts; in fact the receipts under this head exceed those of previous years.

One anna revenue adhesive stamp.

7. The receipts under this head show an increase of Rs. 2,436, the following being the districts showing larger increase or decrease than Rs. 100 over the previous year's receipts :—

	Rs.	
Agra	1,847	*Increase.*
Cawnpore	552	
Mirzapur	133	
Budaun	167	
Etah	132	
Allahabad	168	
Kumaun	150	
Dehra Dún	145	
Mainpuri	112	
Bareilly	100	
Gházipur	640	*Decrease.*
Muttra	450	
Moradabad	164	
Sháhjahánpur	155	

The Collector of Agra gives no explanation of the increase in his district.

The Collector of Cawnpore attributes the increase in his district to the increasing trade of the city of Cawnpore, chiefly in dealings in grain.

The officer in charge of the Stamp Department of the Allahabad district remarks that the increase is so far satisfactory that it shows that receipt stamps were used in 2,688 cases in excess of the previous year; and as he states that the sale of hundi stamps was affected by the increased traffic in grain, it is probable that the same cause contributed to the increase under this head.

Mr. Wyer, Assistant Collector in charge of the Stamp Department of the Budaun district, confesses himself at a loss to fully explain the increase in his district. He thinks that some portion may be attributed to the large number of cheques drawn by the Public Works Department, and also to the payment of the survey party from the Budaun treasury during the cold season. He adds: "it may be that money-lenders and others have been abnormally careful this year in executing stamped receipts for sums advanced; but I very much doubt the value of this attempt to explain the problem. While on this subject I may point out here that the provisions of the General Stamp Act as regards the affixing of these stamps to receipts for sums over Rs. 20 are very generally evaded by all classes of the community. After deducting the number of receipt stamps that are affixed in the treasury to pay bills, &c., there is not a very large margin left over for the use of the general public." He alludes to a case in which a lumberdar had failed to stamp a receipt given by him to a co-sharer, and says that he believes that such documents are hardly ever stamped. It has however been recently ruled that the law need not be rigidly enforced in such cases, and a reference has been made with a view to getting inserted in the New Stamp Bill a condition exempting such receipts from payment of stamp duty.

The Senior Assistant Commissioner, Kumaun, says that the increase in non-judicial stamps arises, in his opinion, from the custom of having all petty land transactions and mutations made in the measurement papers, which, formerly, from the absence of a record, was not done. He also refers to a case of a money-lender who was prosecuted for entering money transactions in his book on plain paper.

The Superintendent, Dehra Dún, attributes the increase to the ever-increasing number of settlers in the Dún.

The officer in charge of the Stamp Department of the Mirzapur district to the increase in the grain traffic consequent on the famine in Madras and elsewhere.

Mainpuri to the abnormal activity of the grain trade.

Bareilly to the scarcity.

The Deputy Commissioner of Lalitpur attributes the slight increase in his district to the numerous payments of sums in excess of Rs. 20 made by the Public Works Department, and also to the recent ruling of the Government that all cheques and bills of the municipality for sums over Rs. 20 should be stamped. Both he and Mr. Wyer of Budaun, who alludes to the "large number of cheques drawn by the Public Works Department," evidently mean that the number of receipts given for sums covered by those cheques affected the stamp revenue, for the cheques issued by the Public Works Department by or on behalf of Government are exempt. The rule relating to municipalities dates as far as back as 1871.

The decrease of Rs. 640 in Gházipur the Collector states to be due to a decrease in the practice of purchasing these stamps for remittance. The Commissioner of the Benares Division, doubting the accuracy of the statement, referred the matter back to the Collector, who replied that it is a positive fact that in 1876-77 receipt stamps to the value of Rs. 790 were purchased by a single person for remittance, that the practice of remitting receipt stamps was resorted to in this one instance only, and that when the remitter found that these stamps would not be received at their full value, the practice stopped.

The officer in charge of the Stamp Department in the Muttra district attributes the falling-off in his district to the scarcity; and in Moradabad it is attributed to the issue of a smaller number of hundis on demand to fewer transactions having taken place in consequence of the scarcity.

8. Although there is an increase under this heading, I have not the slightest doubt that on no point are the provisions of the stamp law more habitually evaded than in the case of stamps of this description. In some instances the evasion is wilful, but in others proceeds from ignorance of the law. There can be no doubt that all bankers and money-lenders are well aware that written up and balanced accounts require a stamp of one anna under clause 5, schedule II. of the General Stamp Act, but hardly any one of them attempts to conform to the law. Many cases of this kind have recently been detected in Hamírpur and other districts, and I am convinced that, if strict enquiries were made in every district, it would be found that the law on this point was more honoured in the breach than the observance. I recently brought to the Board's notice a case in which the secretary of a club, himself an officer in charge of a district, contended that a receipt for remittance by cheque did not require a stamp; and I also ascertained that the Naini Tal municipality were under the same delusion and never stamped receipts for remittances by cheque; besides, I have recently received from a shopkeeper on my private account an unstamped receipt for a sum exceeding Rs. 20.

9. I mention these cases as an instance that if so many have come to my own personal knowledge, and that if a shopkeeper, even when sending a receipt to a quarter

where the want of a stamp would be likely to attract notice, neglects to affix one, it is fair to presume that similar practices exist elsewhere. Also there are other instances in which the provisions of the law are habitually neglected through ignorance as to what is required, *viz.*, in many districts it is the habit of district officers to leave their pay in the hands of the treasurer, drawing out sums as required; and I believe that in almost every regiment where there is no paymaster a somewhat similar course is pursued with the regimental banker. I do not allude to money deposited in the regimental chest. In neither of these cases are stamps as a rule affixed to cheques drawn on such treasurers or bankers, though undoubtedly the law requires this to be done. I believe that it is at present under contemplation to supply stamped cheque-books from Government treasuries; if this measure is adopted, I would recommend that at the same time due notice be given of the requirements of the law.

Foreign bill, adhesive.

10. The increase under this head amounts to Rs. 1,138-6-0, the greater portion of which is attributable to Agra, where alone there is an increase of Rs. 1,192 as compared with 1876-77. The following are the only districts throughout the North-Western Provinces in which this description of stamp was sold in the year under report as in the previous year :—

	1876-77.	1877-78.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.
Dehra Dún	25 0 0	136 0 0	111	...
Agra	193 0 0	1,385 0 0	1,192	...
Sháhjahánpur	34 0 0	4 0 0	...	30 0 0
Cawnpore	42 0 0	40 0 0	...	2 0 0
Allahabad	5 0 0	3 0 0	...	2 0 0
Hamírpur	...	6 6 0	...	6 6 0
Mirzapur	3 0 0	33 0 0	30	...
Benares	317 0 0	157 0 0	...	160

With the exception of the Superintendent of Dehra Dún, who attributes the increase to the increased number of settlers in the Dún, none of the other districts offer any explanation; but the Collector of Agra has been asked to give an explanation of the increase under this heading and under that of revenue adhesive stamps.

Share transfer, adhesive.

11. The transactions under this head have been unimportant :—

	1876-77.	1877-78.
	Rs. a. p.	Rs. a. p.
Dehra Dún ... —	334 8 0	309 4 0
Meerut	187 8 0	125 0 0
Agra	...	2 12 0
Cawnpore...	0 12 0	...
Mirzapur	...	0 12 0
Gházipur	...	1 8 0
Kumaun	...	90 0 0
Embossing Press	365 0 0	265 0 0

The Superintendent, Dehra Dún, remarks that though there is a decrease of Rs. 25 in his district, still the income is considerable, and shows that some activity is going on in transfers of shares in the different tea companies and in the banks. With regard to the decrease in Meerut, the Collector says the demand for these stamps is entirely dependent on transactions of the local bank and insurance office, and as the latter is closed there will probably be a still further decrease in future years.

Hundi stamps.

12. There is an increase of Rs. 4,756, the largest increases being shown by Benares, Rs. 2,838; Gházipur, Rs. 2,019; Cawnpore, Rs. 1,750; Mirzapur, Rs. 1,091; Allahabad, Rs. 502; Meerut, Rs. 462; Bareilly, Rs. 326; Gorakhpur, Rs. 308; while Agra shows a decrease of Rs. 2,221, Muttra Rs. 694, Etáwah Rs. 518, Aligarh Rs. 498, Muzaffarnagar Rs. 160, Bulandshahr Rs. 129, Azamgarh Rs. 121,

The Collector of Benares attributes the large increase in his district to the unprecedented exportation of grain during the year. It is also, he says, within his knowledge that a Bengal Rája has during the year under report effected large loans in the city, not through the ordinary medium of registered bonds, but by hundis, the loan being of an amount which is represented by Rs. 1,000 worth of hundi stamps. The increase in Gházipur is said to be due to the briskness in trade and to the high prices of sugar and grain, which were selling at about double the prices prevailing in the previous year. In Cawnpore to the increasing trade of the city, chiefly in transactions connected with the purchase of grain. In Mirzapur, Allahabad, Bareilly, and Gorakhpur, to the increase in the grain trade. Meerut remarks that in former years the stock of hundi stamps having been low, adhesive stamps were extensively used when the former were not procurable, but there having been a complete stock of hundi stamps in the year under report, there were enhanced sales of stamps of that description. I remember, however, that, in the report for 1876-77, the Collector in accounting for the falling-off in receipts from one anna adhesive stamps, remarked that in that year he had a sufficient stock of hundi stamps. Consequently there must be some other reason for the increase, in all probability the same as in most other districts, *viz.*, the grain trade.

The Collector of Agra attributes the decrease in his district to the decline of the cotton trade, Muttra to the scarcity, Aligarh to the failure of the cotton and indigo crop. I had hoped that a fuller explanation might be forthcoming from the last-named district, for when there on tour I asked the Collector to ascertain from the different commercial towns in his district, such as Háthras, &c., whether there was any truth in the assertion that money transactions were carried out to a greater extent through bills payable on demand than had formerly been the case, thereby reducing the demand for hundi stamps; this he promised to do, and I had hoped that the result of his investigation would have been included in this report.

The Collector of Muzaffarnagar, allowing that there is a remarkable falling-off, states that the receipts for 1876-77 were abnormally large, the increase then being attributed to the extension of the sugar trade, chiefly in the town of Muzaffarnagar. The decrease in the year under report is attributed to the fact that no sugar was imported from the trans-Ganges country, and that the local produce was much below the average; also it is stated that, owing to the prevailing distress, there was an exetnsive sale of silver ornaments, the *sarafs* sending these ornaments to Patiala and Dehli instead of purchasing hundis on those places. The Collector further remarks: "the special feature in the trade history of the year was, however, abnormal activity in grain dealings, to which new men from new places applied themselves, and consequently notes and hard cash became the medium of payment. The advisability, moreover, of prompt realization in order to the more rapid turn over of capital and the speculative character of the trade would recommend a speedier and less uncertain mode of payment than by hundis."

The Collector of Bulandshahr attributes the decrease to remittances having been made by currency notes and money orders.

The Collector of Azamgarh says:—"This seems to be a class of stamps in which a permanent decrease may be expected. In para. 4 of the Government Review of the Stamp Administration for 1876-77 this decrease is ascribed to the transmission of notes and the extension of the system of cash credit loans. I cannot say how far the latter system has had effect in this district, but the former practice undoubtedly prevails, though the fault alluded to in the above para., *viz.*, laxity in cashing notes to large amounts, is carefully avoided; the cashing of all notes having been prohibited during a portion of the year under review, and of large notes during nearly the whole of the year."

The Collector of Etáwah gives no explanation.

13. In three districts, *viz.*, Etah, Budaun, and Fatehpur, there were no sales or next to none. As regards the last-named district, it certainly is peculiar that whereas enhanced sales are said to have been caused in the districts on either side of it by increased grain traffic, there should have been no such traffic in Fatehpur.

General stamps.

14. The increase of Rs. 1,35,666 in the receipts under this head is attributed generally to the season of scarcity. Garhwál is the only district throughout the province which shows a decrease of Rs. 140, and the Embossing Press has also produced Rs. 701 less than in the previous year.

The increase taken by Revenue Divisions is as follows :—

	Rs.
Meerut Division, increase	40,382
Benares " "	35,865
Agra " "	30,789
Rohilkhand " "	13,841
Allahabad " "	10,875
Jhánsi " "	3,405
Kumaun " "	1,212

The following table shows those districts in which there has been an increase in the receipts from the general stamps with an increase in the number of documents registered :—

	Increase in receipt from general stamps.	Increase in number of documents.
	Rs.	
Muttra	11,557	5,975
Gházipur	10,479	1,606
Meerut	10,418	1,737
Agra	9,941	2,917
Sahárunpur	9,498	5,768
Basti	9,004	1,798
Aligarh	7,988	2,090
Muzaffarnagar	6,148	1,714
Gorakhpur	7,897	1,959
Bulandshahr	5,911	1,054
Azamgarh	5,357	1,317
Budaun	4,384	1,765
Jaunpur	3,962	246
Bijnor	3,580	3,086
Etah	3,384	1,165
Moradabad	2,980	676
Etáwah	2,877	435
Bareilly	2,590	2,067
Mirzapur	2,586	155
Allahabad	2,425	201
Mainpuri	1,689	670
Farukhabad	1,339	611
Benares	541	771

15. As a general rule, the prevailing scarcity is given as cause of the increase in different districts.

The Collector of Muzaffarnagar also considers that an apprehension that the remedy against landed property which the holders of money decrees possessed would be taken from them or rendered much less valuable by the new Civil Procedure Code caused judgment and other creditors to insist upon debtors executing mortgages instead of ordinary bonds or as a means of staving off the enforcement of decrees, thereby causing an increase in sales under this head.

The officer in charge of the department in Mainpuri attributes the increase to more general knowledge of the provisions of the law rather than to any economic causes ; but this officer states that, owing to his recent arrival in the district, he has no personal experience, while the Collector has passed on the report without comment of any kind.

The Assistant Collector in charge of the department in Budaun compares the receipts under general stamps for the past five years, and finds that they have been larger this year than in any of the four previous years, though in 1874-75 they were very nearly the same amount, there having been in that year as in this a corresponding

falling-off in receipts from court fees, though not to so great an extent, and the prices in that year having been on an average higher than in the four previous years.

The Collector of Fatehpur attributes the increase in his district to the hardness of the times, but adds that the practice of drawing unstamped deeds in account books and elsewhere prevailed extensively; and this practice was much encouraged by the lenience of the munsif, whose attention was drawn to the fact that of nine unstamped or insufficiently stamped documents presented in his court in 1877-78, all had been accepted on payment of duty and penalty, none having been impounded. The action that was subsequently taken in impounding instruments by the different courts probably had something to do with the increase in receipts. A case is now before the Board in which the Collector instituted prosecutions regarding such entries as he here refers to.

The Collector of Bánda considers that the large number of takavi advances made accounts for the increase in his district.

The same reason is given for the increase in Allahabad as was given last year, *i. e.*, that a greater number of certificates were issued by the High Court to pleaders and mukhtars.

The officer in charge of the department in Hamírpur has little doubt that the increase is caused by the past very trying season, but declines to speak with certainty on the matter in consequence of the result of the action he took on the information he obtained while on tour that wholesale evasions of the stamp law were common. I have recently reported on the measures taken by Mr. Mulock, which were somewhat wholesale, but have resulted in a perceptible increase of revenue.

The Collector of Jaunpur attributes the increase to the scarcity, and partly also to the Rája of Jaunpur having given leases of certain villages during the year.

The Collector of Basti to the special attention the department has received during the year and to the increase in the number of small loans.

The Assistant Commissioner in charge of the department in Jalaun attributes the increase in his district to the total failure of the kharíf crop of 1877, and to the more extended agency now used for selling stamps through deputy postmasters; but the Deputy Commissioner notes that takavi advances were made to agriculturists during the year to the amount of about Rs. 40,000, and this would certainly affect the receipts under this head.

16. On the whole I consider that although undoubtedly the bad season having entailed on many who would not otherwise have done so the necessity of borrowing money on bonds has contributed to the increase under this head, there is fair ground for believing that a portion of the increase is due to the fact that the provisions of the law having been more rigidly enforced, they have become more generally known than was the case in previous years.

Court fees.

17. The net decrease under this head is Rs. 25,855, there being an increase of Rs. 1,04,228 and a decrease of Rs. 1,30,083. The following table gives the receipts by divisions :—

Divisions.	1876-77.	1877-78.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Meerut	4,83,096	5,21,041	37,945	...
Agra	5,48,563	5,10,694	...	37,869
Rohilkhand	5,39,007	4,82,752	...	56,255
Allahabad	4,98,676	4,94,116	...	4,560
Benares	6,26,899	6,62,930	36,031	...
Jhánsi	59,312	63,429	4,117	...
Kumaun	62,890	57,627	...	5,263

The increase is by some attributed to the fact that suits were instituted owing to fears that land would not be alienated after the passing of the new Civil Procedure Code; by others to many suits being instituted for arrears of rent and to license tax appeals; while the scarcity is quoted as a reason for the decrease.

18. The cause which really affects the receipts under this head is the amount of litigation in the shape of institution of suits which has taken place during that period. The following statements show the number of institutions in each division except Kumaun in the civil courts, in the revenue courts, and applications made in the latter as compared with the previous year :—

CIVIL SUITS.

Divisions.	1st quarter.		2nd quarter.		3rd quarter.		4th quarter.	
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
Meerut	4,592	5,520	5,667	6,235	3,804	2,606	3,969	3,152
Agra	5,677	6,553	5,742	4,160	4,800	2,623	5,082	4,675
Rohilkhand	6,049	6,737	6,831	5,151	4,641	2,703	6,004	5,666
Allahabad	3,318	3,935	2,406	3,766	2,628	1,646	3,110	3,120
Benares	4,663	6,008	5,070	5,653	3,441	2,316	4,117	4,121
Jhánsi	804	1,249	1,006	770	660	395	701	706
Total... ...	25,103	30,002	26,722	25,735	19,969	12,289	22,928	21,510

SUITS AND APPLICATIONS IN THE REVENUE COURTS.

Divisions.	1st quarter.				2nd quarter.				3rd quarter.				4th quarter.			
	1876-77.		1877-78.		1876-77.		1877-78.		1876-77.		1877-78.		1876-77.		1877-78.	
	Suits.	Applications.	Suits.	Applications.	Suits.	Applications.	Suits.	Applications.	Suits.	Applications.	Suits.	Applications.	Suits.	Applications.	Suits.	Applications.
Meerut ..	2,973	5,968	2,812	3,812	3,690	1,076	2,665	1,163	1,967	1,582	1,763	727	2,026	976	3,168	855
Agra ..	4,998	3,572	4,752	2,335	4,596	1,347	2,410	910	3,677	1,449	1,782	516	2,963	1,733	4,123	1,277
Rohilkhand ..	4,948	3,370	5,082	3,038	5,690	1,453	3,532	1,197	3,632	2,692	1,205	662	4,305	2,247	4,900	1,274
Allahabad ...	3,574	2,793	3,217	1,490	3,633	931	3,194	730	1,692	637	1,485	596	2,385	847	3,033	900
Benares ..	3,948	2,357	4,709	3,085	4,764	1,514	3,884	1,436	3,014	1,732	2,180	1,278	2,903	1,670	4,015	1,590
Jhánsi ...	362	53	390	103	422	90	212	102	167	62	47	52	143	60	165	40
Total ...	20,803	18,132	20,912	13,872	22,800	6,011	15,897	5,538	14,149	8,154	8,462	3,873	14,734	7,533	19,403	6,036

As regards civil suits, every division shows an increase in the 1st quarter; Meerut, Benares, and Allahabad in the 2nd; every division showing a decrease in the 3rd quarter, while in the 4th the increase in Benares, Allahabad, and Jhánsi is nominal; the total result showing 89,536 institutions against 94,717 in the previous year. Also in suits in revenue courts there is a decrease in each division (except Jhánsi, which shows a small increase in the 1st quarter) in the first three quarters of the year, and an increase in every division except Benares in the 4th quarter; the total result being that 64,674 original suits were instituted in the year under report compared with 72,476 in the previous one, while 29,289 applications were filed, compared with 39,380. The fact of there having been about 8,000 fewer institutions of cases and about 10,000 fewer applications appears sufficient to account for the falling-off under this head.

19. The Collector of Meerut again refers to the diminution of revenue owing to the importation of this kind of stamps from the adjoining district of Delhi, where discount is allowed; and he says that there can be no doubt that a very small proportion of the stamps used in the Meerut courts is derived from that treasury. This complaint is repeated by the Collectors of Gházipur and Cawnpore; the latter has no further cause of complaint, the payment of commission having been abolished in Oudh. The objections made by the Collectors are, however, corroborated by the fact that there has been

a perceptible rise in the receipts of the Cawnpore district since the payment of commission in Oudh has ceased.

20. I have made a point of calling district officers' attention to the necessity of requiring the fee chargeable to be denoted by a single stamp. It has been represented to me that there was difficulty in strictly complying with this order in cases of payment of process fees: *viz.*, a man might in good faith give in a smaller amount of fees than was required, and under these circumstances the deficiency has sometimes been allowed to be made up by an additional stamp. Under the rule referred the stamps filed by him should be returned, and he should be required to bring one of the proper amount; but it has been represented that the rigid enforcement of this rule would cause hardship in some instances.

Miscellaneous receipts.

21. The apparently heavy decrease of Rs. 7,955 under this head is explained by certain items having been recovered from the sureties of the treasurer of Gházipur in the fraud case in that district, and from the estate of J. Blanchett, and having been credited to Government in 1876-77.

Charges.

22. The gross charges in the year under report were Rs. 59,148, against Rs. 55,465 in 1876-77, showing an increase of Rs. 3,683. The largest increase, Rs. 3,864, is under discount, which is of course owing to the larger number of stamps sold. Rs. 719 more were refunded on account of unused and damaged stamps under section 45 of the General Stamp Act.

Rewards to informers show no perceptible increase, only two districts, Hamírpur and Etáwah, having given rewards, and they to a very small extent. On the other hand Rs. 375 were remitted by the Board, under section 42 of the Stamp Act, on account penalties last year, while no such remissions were made in the year under report; and Rs. 732 less were refunded on account of value of stamps returned on death of vendors or withdrawal or resignation of license.

Facilities for vend of stamps, appendix H.

23. The number of non-official vendors was 794 as compared with 694 in the previous year—Meerut, Bijnor, and Gházipur showing the largest increase, while Allahabad, Cawnpore, Jaunpur, Garhwál, and Jalaun show a falling off. In some places licenses have in addition been given to deputy postmasters, but as a rule the system has not been thoroughly adopted, owing to the Postmaster-General considering it necessary to refer the matter to the Director-General of Post Offices. That officer's sanction having been received, Collectors have now been informed that they can grant licenses to any postmasters in their districts at places other than tahsíli headquarters. I think there is no doubt that more facilities are afforded to the public for obtaining stamps than they have hitherto enjoyed, but more remains to be done. Doubtless the sale of stamps at all post-offices will do much, but it appears to me that in some instances the services of patwáris might be utilized for the same purpose. There is no doubt that villagers often refer to them for information on such points; and if the patwári was a stamp-vendor, it would be to his interest to see that matters relating to money transactions were engrossed on stamped paper, and he would be precluded from entering them in his diary, as was recently found to have been done in a district in these provinces. The Commissioner of Allahabad approves of a recommendation of the Collector of Hamírpur, that patwáris should be supplied with copies of or extracts from the General Stamp Act and schedules; but I would go further and would require any intelligent patwári to take out a license for vend, when of course he would be supplied with a copy of the Act, rules, &c.

Cases of the infringement of the stamp law brought to the notice of Collectors, appendix I.

24. There were 471 cases of unstamped or insufficiently stamped instruments brought to the notice of Collectors in the year under report against 291 in the previous year, showing an increase of 180. Of these 170 cases were disposed of under sections 20 and 24, and criminal prosecutions were instituted in 301 cases.

25. The civil courts have taken action under section 22 in 132 cases this year against 51 in the past, but still some of the district reports complain of their too great leniency. For instance, the officer in charge of the stamp department in Budaun reports that from chaláns received from the treasury he found that in no fewer than 23 cases the munsifs levied penalties on *unstamped* documents. In one case only did a munsif impound an instrument and send it to the Collector, and this was a case of insufficient stamping; while in all the other 23 cases the documents were entirely unstamped. In Cawnpore ten insufficiently stamped documents were filed in the civil courts on which simply deficient duty and penalty were levied; and in Fatehpur nine similar instruments were filed, none of which were impounded. The officer in charge of the department in the Allahabad district observes that the civil courts appear to prefer taking action under section 20 of the Stamp Act. In two or three instances which came to his notice on inspection of the returns submitted by those courts under section 21 (*b*) there seemed to him not to be sufficient reasons for taking action under section 20 instead of section 22. The Collector of Gorakhpur notices the total absence of cases of breach of the law brought to light by the civil courts. The High Court have recently issued a circular on this subject which, it is hoped, will induce civil courts to use the discretion allowed them by section 20 more sparingly in future.

26. The civil courts generally appear hitherto to have overlooked the provisions of section 21 (*b*), of the General Stamp Act, which requires them to make a return to the Collector at the end of every month of the money they have received on account of duty and penalty on unstamped and insufficiently stamped documents. Many of the district officers have called the attention of the courts in their districts to the omission, and the required returns are now submitted.

27. On this subject, the Commissioner of Rohilkhand, endorsing a recommendation of Mr. Wyer, the Assistant Collector, Budaun, remarks : " I feel satisfied that no sufficient progress will be made in the detection and prevention of evasions of stamp law until the officers in charge of the district stamp department is empowered to examine and supervise the working of the Act in the several civil courts. Such scrutiny and supervision need in no way interfere with the authority of the officers who preside in those courts."

There is no doubt that great advantage would be gained if this system could be adopted. It is true that under the new Stamp Act the appellate courts might be given the power of revising the orders of the lower courts in regard to the stamp required on exhibits filed before them ; but such instances as I lately referred to the Board, in which *exparte* decrees had been passed by a civil court on an unstamped written up and balanced account, would probably never come to the notice of an appellate court; and under any circumstances, I do not see what possible harm can be done by allowing the officers in charge of the stamp department to have access to the records of the civil courts, it being in those courts that by far the largest number of documents requiring a stamp are filed.

28. The Superintendent of Dehra Dún proposes that authority be given to Collectors to search any baniya's house, and having looked over his books and papers, to make a list of them, and take a statement from the owner that on that date he has no other bonds or books except those produced. The Commissioner rightly remarks that such powers as are asked for are of too inquisitorial a nature to be allowed. He however remarks: " I have always held that a most valuable amendment to the Stamp Act, both for revenue and equity purposes, would be to provide that no baniya's and mahájan's books should be received in evidence which had not been issued from the stamp office, each page being duly numbered and stamped with a one-anna stamp. Such a provision would go far to do away with the present system of keeping two sets of books, one set being prepared for display in the courts, the other being a private set containing very different accounts from those to be produced before public

officers." In my opinion this proposal is open to much the same objection as that of the Superintendent of Dehra Dún ; the motives of Government in attaching such a condition to the law would be liable to be misconstrued ; and I do not think that any appreciable benefit would be obtained, for private accounts would be kept the same as before, though not produced in public offices. As the law at present stands only written up and balanced accounts require to be stamped. What is required is that this condition shall be strictly enforced by the courts before whom those accounts are produced.

29. The action of the Registration Department in impounding instruments varies much in different districts, and I cannot help thinking that in some of those offices due attention is not paid to this point, especially as the figures of certain districts are much the same as in the previous year, *viz.*, Aligarh, which in 1876-77 inpounded 46 instruments, now accounts for 44 ; Benares, which is next on the list with 12, impounded 11 in the previous year; while Farukhabad, Etáwah, Jhánsi, Lalitpur, Kumaun, and Garhwál are again blank. It is hard to believe that the inhabitants of Aligarh and Benares are in the habit of producing improperly stamped instruments before registering officers, while those of the other districts mentioned above never do so; in fact the probability, looking at the circumstances of some of the latter, lies all the other way. I last year called the attention of registrars to this point, and will do so again. The fact of a registering officer being, as a rule, a tahsíldar makes it more incumbent on those officers to pay attention to the fact of whether instruments produced before them are properly stamped.

Prosecutions, appendix F.

30. There has been more activity in prosecuting for breach of the stamp law in the year under report, there having been 619 prosecutions and 550 convictions as compared with 225 and 196, by far the largest number of cases having occurred in Bánda and Basti. The amount of fines imposed in criminal trials is Rs. 6,282 against Rs. 2,907 of the previous year, the districts showing the largest amount being Bánda Rs. 1,495, Basti Rs. 933, Muttra Rs. 580, Mirzapur Rs. 461, and Jhánsi Rs. 384 ; but, as I have remarked in a previous paragraph hardly any rewards have been paid under section 38, although a circular was issued calling attention to its provisions, and informing district officers that record-keepers and other subordinate officials should be encouraged in detecting cases of evasion by the grant of reward in every case which was successfully prosecuted owing to information supplied in the first instance by them. Here again the procedure differs much in different districts, for while there have been many prosecutions in some, there are six districts showing no prosecution at all, and in three* of these six the returns for 1875-76 and 1876-77 are also blank. Seeing that it has been found necessary in other districts of these provinces to institute in the past three years 995 prosecutions, it appears hardly possible that in that time not one case has occurred in any of the three abovementioned districts in which it was not advisable to prosecute. In fact in one, *viz.*, Dehra Dún, the Superintendent states that he knows that evasions of the law occur in his district. Not only as regards these districts, but in regard to others also, the remarks of the Commissioner of Benares relating to Gházipur are very applicable, *viz.*, that where population is dense and litigation excessive, it is very improbable that the stamp law is so carefully regarded as the absence of punishments would indicate.

* Azamgarh.
Saháranpur.
Etah.

Appendices J. and K.

31. The attention of the Collectors of Agra, Bareilly, and Basti has been called to the deficit on process service fees in the revenue courts of their respective districts. As desired in para. 20 of the Government order on the report for 1876-77 revenue districts have been shown in appendix K. instead of civil court divisions, as was formerly done. In every district the disbursements are covered by the receipts.

Frauds.

32. Three cases of removal of court fees stamps came to notice in the year, *viz.*, in Dehra Dún, Sháhjahánpur, and Saháranpur. In the first the offender was convicted, and there was an acquittal in the

second. The Saháranpur case has been committed to the sessions court, the result of the trial not having yet been communicated. It was discovered that frauds had been carried on to a considerable extent in the Judge's court by the removal of labels of high value and substitution of those of 8 annas in value. From what has since come to light in other districts (the cases having been separately reported), I fear that there is little doubt that this practice has become prevalent in several offices. It is true that generally the fraud has been caused by the fact that the second punching has not been made by the record-keeper at the time that the records were consigned to his custody, but I confess that I do not believe that any system of punching or defacement will prevent the occurrence of frauds so long as adhesive labels are used. All that can be done is for the district offices and courts to strictly conform to the orders regarding punching, especially that requiring each stamp to be punched a second time when records are consigned to the record-keeper's custody.

33. In conclusion, I have the honour to remark that although they were not ready in time for them to be attached to this report, a revised set of appendices for the North-Western Provinces and Oudh, having been approved of by Government and the Board of Revenue, will be adopted in future reports.

I have the honour to be,

SIR,

Your most obedient servant,

J. C. ROBERTSON,

Offg. Commissioner of Stamps, N.-W. P. and Oudh.

APPENDICES.

APPEN

Detailed statement showing receipts and charges on account of Stamp duties levied under

Re

Division.	1. Districts.	2. One anna revenue adhesive stamps. 1876-77.	2. One anna revenue adhesive stamps. 1877-78.	3. Foreign bill adhesive stamps. 1876-77.	3. Foreign bill adhesive stamps. 1877-78.
		Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.
Meerut.	Dehra Dún	3,285 0 0	3,430 14 0	25 8 0	136 8 0
	Sahárunpur	1,539 4 0	1,606 10 0	...	...
	Muzaffarnagar	514 5 0	579 9 0	...	...
	Meerut	2,631 0 0	2,547 0 0	...	...
	Bulandshahr	685 0 0	695 0 0	...	...
	Aligarh	1,883 9 0	1,872 0 0	...	...
	Total ...	10,538 2 0	10,731 1 0	25 8 0	136 8 0
Agra.	Muttra	1,125 0 0	675 0 0	...	...
	Farukhabad	1,268 7 0	1,309 1 0	...	...
	Mainpuri	587 15 0	700 0 0	...	...
	Agra	4,206 2 0	6,053 4 0	193 0 0	1,384 11 0
	Etáwah	702 9 0	689 0 0	...	...
	Etah	733 0 0	865 0 0	...	...
	Total ...	8,623 1 0	10,291 5 0	193 0 0	1,384 11 0
Rohilkhand.	Bijnor	547 11 0	518 7 0	...	...
	Moradabad	1,818 1 0	1,853 8 0	...	...
	Budaun	485 10 0	652 4 0	...	...
	Bareilly	2,040 0 0	2,140 0 0	...	...
	Shahjahánpur	1,420 0 0	1,265 0 0	34 0 0	4 0 0
	Total ...	6,311 6 0	6,229 3 0	34 0 0	4 0 0
Allahabad.	Cawnpore	4,732 1 0	5,284 4 0	42 5 0	39 14 0
	Fatehpur	409 11 0	481 4 0	...	...
	Bánda	400 10 0	453 4 0	...	...
	Allahabad	6,271 0 0	6,439 0 0	5 0 0	3 0 0
	Hamírpur	234 3 0	259 1 0	0 6 0	...
	Jaunpur	378 8 0	373 12 0	...	...
	Total ...	12,426 1 0	13,290 9 0	47 11 0	42 14 0
Benares.	Gorakhpur	954 0 0	940 8 0	...	...
	Basti	649 0 0	645 14 0	...	...
	Azamgarh	607 6 0	617 4 0	...	...
	Mirzapur	706 4 0	839 10 0	3 0 0	32 10 0
	Benares	1,989 0 0	2,040 0 0	316 10 0	157 8 0
	Gházipur	2,134 13 0	1,494 8 0	...	...
	Total ...	7,040 7 0	6,577 12 0	319 10 0	190 2 0
Jhánsi.	Jalaun	391 7 0	395 2 0	...	...
	Jhánsi	728 11 0	751 4 0	...	...
	Lalitpur	380 0 0	402 0 0	...	...
	Total ...	1,500 2 0	1,548 6 0	...	...
Kumaon.	Kumaun	1,879 4 0	2,029 7 0	...	...
	Garhwál	55 0 0	111 0 0	...	...
	Total ...	1,934 4 4	2,140 7 0	...	...
	Embossing Press receipts ...	...	...	...	...
	Grand Total ...	48,373 7 0	50,808 11 0	619 13 0	1,756 3 0

DIX A.

the General Stamp Act XVIII. of 1869, *in N.-W. P., for the year* 1877-78.

CRIPTS.

4.		5.		6.	
Share transfer adhesive stamps.		Bill of exchange or Hundi stamps.		General stamps.	
1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
334 8 0	309 4 0	396 11 0	438 15 0	5,509 12 0	5,931 11 0
...	...	499 10 0	462 10 0	21,471 10 0	30,970 2 0
...	...	172 12 0	13 0 0	19,127 12 0	25,275 14 0
187 8 0	125 0 0	1,361 0 0	1,823 0 0	26,226 6 0	36,644 10 0
...	...	688 0 0	559 3 0	22,730 2 0	28,641 6 0
...	...	4,232 15 0	3,734 15 0	35,446 12 0	43,430 2 0
522 0 0	434 4 0	7,351 0 0	7,031 11 0	1,30,512 6 0	1,70,893 13 0
...	...	1,625 15 0	931 1 0	17,497 2 0	29,054 2 0
...	...	4,083 0 0	4,038 6 0	29,190 6 0	30,529 14 0
...	...	53 4 0	31 15 0	14,866 8 0	16,555 8 0
...	2 12 0	13,347 0 0	11,126 0 0	34,467 9 0	44,408 14 0
...	...	1,091 4 0	573 11 0	8,736 0 0	11,6 3 2 0
...	...	25 8 0	...	14,576 13 0	17,961 4 0
...	2 12 0	20,225 15 0	16,701 1 0	1,19,334 6 0	1,50,122 12 0
...	...	63 14 0	41 0 0	19,235 14 0	22,815 9 0
...	...	1,319 0 0	1,341 2 0	44,998 10 0	47,979 0 0
...	...	...	...	21,301 10 0	25,685 12 0
...	...	3,022 7 0	3,348 8 0	44,989 12 0	47,579 8 0
...	...	1,460 3 0	1,395 12 0	19,634 10 0	19,941 8 0
...	...	5,865 8 0	6,126 6 0	1,50,160 8 0	1,64,001 5 0
0 12 0	...	13,808 12 0	15,558 7 0	24,516 13 0	25,763 8 0
...	...	22 12 0	0 12 0	7,679 14 0	9,652 12 0
...	...	75 12 0	132 0 0	6,070 14 0	6,471 12 0
...	...	1,914 12 0	2,416 12 0	31,483 2 0	33,908 0 0
...	...	56 11 0	56 0 0	4,409 2 0	5,276 6 0
...	...	189 11 0	268 14 0	15,364 2 0	19,326 4 0
0 12 0	...	16,068 6 0	18,432 13 0	89,523 15 0	1,00,398 10 0
...	...	571 2 0	879 8 0	32,087 8 0	39,984 8 0
...	...	75 6 0	37 8 0	20,145 8 0	29,150 0 0
...	...	921 4 0	800 6 0	17,628 5 0	22,985 12 0
...	0 12 0	6,285 12 0	7,376 9 0	21,208 7 0	23,794 13 0
...	...	8,786 4 0	11,624 4 0	33,642 8 0	34,183 8 0
...	1 8 0	5,416 13 0	7,435 15 0	31,165 10 0	41,644 4 0
...	2 4 0	22,056 9 0	28,154 2 0	1,55,877 14 0	1,91,742 13 0
...	...	354 0 0	368 5 0	10,148 4 0	11,878 14 0
...	...	138 5 0	81 12 0	4,667 4 0	6,188 10 0
...	...	22 9 0	56 10 0	1,157 2 0	1,310 14 0
...	...	514 14 0	506 11 0	15,972 10 0	19,378 6 0
...	90 0 0	98 10 0	82 13 0	10,450 0 0	10,801 9 0
...	...	5 0 0	0 11 0	2,194 8 0	2,054 0 0
...	90 0 0	103 10 0	83 8 0	12,644 8 0	13,855 9 0
365 0 0	265 8 0	667 3 0	573 2 0	9,160 6 10	8,459 6 0
887 12 0	794 12 0	72,853 1 0	77,609 6 0	6,83,186 9 10	8,18,852 10 0

APPEN

Detailed statement showing receipts and charges on account of Stamp duties levied under

Rs

Division.	Districts.	7. Total on account of vend of stamps. 1876-77.	7. 1877-78.	8. Duty on unstamped paper. 1876-77.	8. 1877-78.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
MEERUT.	Dehra Dún	9,551 7 0	10,247 4 0	1,294 8 0	1,758 0 0
	Sahárapur	23,510 8 0	33,039 6 0	185 0 0	153 13 0
	Muzaffarnagar	19,814 13 0	25,868 7 0	0 15 0	0 4 0
	Meerut	30,405 14 0	41,139 10 0	0 4 0	...
	Bulandshahr	24,103 2 0	29,895 9 0	0 5 0	...
	Aligarh	41,563 4 0	49,037 1 0	99 5 0	2 0 0
	Total ...	1,48,949 0 0	1,89,227 5 0	1,580 5 0	1,914 1 0
AGRA.	Muttra	20,248 1 0	30,660 3 0	23 4 0	524 6 0
	Farukhabad	34,541 13 0	35,877 5 0	...	...
	Mainpuri	15,507 11 0	17,287 7 0	3 12 0	6 2 0
	Agra	52,213 11 0	62,975 9 0	9 7 0	20 4 0
	Etáwah	10,529 13 0	12,875 13 0	14 0 0	10 8 0
	Etah	15,335 5 0	18,826 4 0	73 14 0	61 4 0
	Total ...	1,48,376 6 0	1,78,502 9 0	124 5 0	622 8 0
ROHILKHAND.	Bijnor	19,847 7 0	23,375 0 0	380 0 0	...
	Moradabad...	48,135 11 0	50,973 10 0	23 9 0	153 3 0
	Budaun	21,787 4 0	26,338 0 0	3 6 0	13 0 0
	Bareilly	50,052 3 0	53,068 0 0	25 0 0	10 0 0
	Sháhjahánpur	22,548 13 0	22,606 4 0	...	...
	Total ...	1,62,371 6 0	1,76,360 14 0	411 15 0	176 3 0
ALLAHABAD.	Cawnpore	43,100 11 0	46,646 1 0	1 4 0	...
	Fatehpur	8,112 5 0	10,134 12 0	12 4 0	...
	Bánda	6,547 4 0	7,057 0 0	9 2 0	27 0 0
	Allahabad	39,678 14 0	42,766 12 0	...	...
	Hamírpur	4,700 6 0	5,591 7 0	1 4 0	0 8 0
	Jaunpur	15,932 5 0	19,964 14 0	3 14 0	2 0 0
	Total ...	1,18,066 13 0	1,32,164 14 0	27 12 0	29 8 0
BENARES.	Gorakhpur	33,612 10 0	41,804 8 0	9 14 0	2 4 0
	Basti	20,869 14 0	29,833 6 0	...	0 8 0
	Azamgarh	19,156 15 0	24,403 6 0	1 7 0	407 8 0
	Mirzapur	28,203 7 0	32,044 6 0	5 0 0	6 14 0
	Benares	44,734 6 0	48,005 4 0	55 8 0	15 0 0
	Gházipur	38,717 4 0	50,576 8 0	3 4 0	1 4 0
	Total ...	1,85,294 8 0	2,26,667 1 0	75 1 0	433 6 0
JHÁNSI.	Jalaun	10,893 11 0	12,642 5 0	0 2 0	3 0 0
	Jhánsi	5,534 4 0	7,021 10 0	7 8 0	...
	Lalitpur	1,559 11 0	1,769 8 0	1 0 0	...
	Total ...	17,987 10 0	21,433 7 0	8 10 0	3 0 0
KUMÁUN.	Kamaun	12,427 14 0	14,003 13 0	566 0 0	15 0 0
	Garhwál	2,254 8 0	2,165 11 0	4 8 0	0 6 0
	Total ...	14,682 6 0	16,169 8 0	570 8 0	15 6 0
	Embossing Press receipts ...	10,192 9 10	9,298 0 0	...	...
	GRAND TOTAL ...	8,05,920 10 10	9,49,823 10 0	2,798 8 0	3,194 0 0

DIX A.

the General Stamp Act XVIII. of 1869, *in N.-W. P., for the year* 1877-78—(continued).

CEIPTS.

9.		10.		11.		12.	
Duty on insufficient stamped paper.		Fines and penalties under chapter 3, Act XVIII. of 1869.		Miscellaneous including adjudication fees paid under section 39.		Gross receipts.	
1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
27 3 0	21 10 0	530 8 0	2 0 0	140 11 6	358 10 0	11,544 5 6	12,387 8 0
7 6 0	3 0 0	...	...	2 0 11	0 14 0	23,704 14 11	33,197 1 0
2 6 0	12 12 0	49 6 0	80 0 0	4 13 0	10 0 0	19,872 5 0	25,971 7 0
57 5 0	45 0 0	71 14 0	161 4 0	...	7 0 0	30,535 5 0	41,352 14 0
10 8 0	17 14 0	41 2 0	161 2 0	1 6 3	5 7 0	24,156 7 3	30,080 0 0
78 1 0	51 3 0	1,078 5 0	327 7 0	5 2 0	86 5 0	42,824 1 0	49,504 0 0
182 13 0	151 7 0	1,771 3 0	731 13 0	154 1 8	468 4 0	1,52,637 6 8	1,92,492 14 0
17 10 0	15 12 0	...	...	4 15 0	7 4 3	20,293 14 0	31,207 9 3
26 8 0	13 14 0	321 14 0	180 5 0	...	2 0 0	34,890 3 0	36,073 8 0
2 0 0	8 0 0	99 6 0	113 12 0	14 9 6	...	15,627 6 8	17,415 5 0
37 9 0	15 6 0	503 3 0	288 10 0	48 6 0	25 3 0	52,812 4 0	63,325 0 0
335 14 0	1 4 0	...	25 9 0	4 4 11	9 6 8	10,883 15 11	12,921 15 8
41 7 0	52 0 0	...	...	5 0 0	...	15,455 10 0	18,939 8 0
461 0 0	106 4 0	924 7 0	607 11 0	77 3 7	43 13 11	1,49,963 5 7	1,79,882 13 11
9 10 0	22 7 0	104 9 0	257 13 0	5 14 6	21 0 0	20,327 8 6	23,676 4 0
59 10 0	351 4 0	791 12 0	...	...	11 2 9	49,010 10 9	51,489 3 9
4 6 0	2 14 0	107 3 0	255 8 0	...	...	21,902 3 0	26,609 6 0
62 2 0	28 3 0	293 4 0	297 4 0	16 8 0	31 9 3	50,449 1 0	53,435 0 3
...	...	205 3 3	46 7 0	5 0 0	3 3 0	22,759 0 3	22,655 14 0
135 12 0	404 12 0	1,501 15 3	857 0 0	27 6 6	66 15 0	1,64,448 6 9	1,77,865 12 0
20 7 0	32 10 0	171 14 0	200 14 0	17 0 11	42 9 3	43,311 4 11	46,922 2 3
10 2 0	4 10 0	71 6 0	68 2 0	...	...	8,206 1 0	10,207 8 0
53 7 0	59 4 0	206 1 0	224 10 0	...	...	6,815 14 0	7,367 14 0
39 12 0	177 7 0	88 1 0	144 9 0	11 7 0	46 0 0	39,813 2 0	43,134 12 0
16 2 0	0 2 0	339 8 0	12 8 0	...	...	5,057 4 0	5,604 9 0
7 7 0	3 2 0	159 11 0	66 10 0	1,716 15 2	...	17,820 4 2	20,040 10 0
147 5 0	277 3 0	1,036 9 0	717 5 0	1,745 7 1	88 9 3	1,21,023 14 1	1,33,277 7 3
16 4 0	3 1 0	198 5 0	76 14 0	4 1 3	20 6 9	33,841 2 3	41,907 1 9
3 14 0	6 0 0	25 0 0	37 8 0	...	15 0 0	20,898 12 0	29,892 6 0
20 10 0	11 12 0	70 11 0	10 12 0	0 5 0	1 14 0	19,250 0 0	24,635 4 0
3 2 0	96 10 0	149 11 0	1,140 15 0	6 2 0	1 9 3	28,367 6 0	33,290 6 3
45 8 0	8 10 0	989 12 0	199 7 0	...	15 1 0	45,825 2 0	48,243 6 0
10 1 0	7 4 0	244 12 0	123 2 0	5,264 2 0	11 7 6	44,239 7 0	50,719 4 6
99 7 0	133 5 0	1,678 3 0	1,588 10 0	5,274 10 3	65 6 6	1,92,421 13 3	2,28,887 12 6
0 4 0	6 0 0	75 10 0	52 8 0	1 3 3	2 1 0	10,970 14 3	12,705 14 0
7 0 0	28 4 0	5 2 0	263 13 0	...	31 6 6	5,553 14 0	7,345 1 6
...	...	5 0 0	15 10 0	...	...	1,565 11 0	1,785 2 0
7 4 0	34 4 0	85 12 0	331 15 0	1 3 3	33 7 6	18,090 7 3	21,826 1 6
108 0 0	52 13 0	49 8 0	100 0 0	18 0 0	27 5 0	13,169 6 0	14,198 15 0
3 10 0	0 12 0	101 4 0	20 12 0	...	...	2,363 14 0	2,187 9 0
111 10 0	53 9 0	150 12 0	120 12 0	18 0 0	27 5 0	15,533 4 0	16,386 8 0
...	...	...	...	1,458 6 5	7 6 0	11,651 0 3	9,305 6 0
1,145 3 0	1,160 12 0	7,148 13 3	4,955 2 0	8,756 6 9	801 3 2	8,25,769 9 10	9,59,934 11 2

APPEN

Detailed statement showing receipts and charges on account of Stamp duties levied under

Char

Division.	1. Districts.	2. Discount paid. 1876-77. Rs. a. p.	1877-78. Rs. a. p.
Meerut.	Dehra Dún	260 9 0	344 8 6
	Sahárunpur	543 15 0	838 1 0
	Muzaffarnagar	503 3 0	647 2 0
	Meerut	811 3 10	952 6 9
	Bulandshahr	680 2 0	917 6 0
	Aligarh	1,018 8 0	1,138 0 0
	Total ...	3,817 3 10	4,837 8 3
Agra.	Muttra	677 0 0	923 8 0
	Farukhabad	831 6 6	837 12 6
	Mainpuri	304 1 0	360 0 10
	Agra	1,641 10 8	2,603 15 6
	Etáwah	186 15 0	195 13 0
	Etah	538 14 3	665 4 6
	Total ...	4,179 15 5	4,986 6 4
Rohilkhand.	Bijnor	293 6 0	387 10 0
	Moradabad	1,452 4 0	1,562 0 6
	Budaun	645 1 0	824 0 0
	Bareilly	1,300 1 9	1,368 2 9
	Shahjahánpúr	755 15 3	759 1 3
	Total ...	4,446 12 0	4,900 14 6
Allahabad.	Cawnpore	1,260 10 9	1,297 1 0
	Fatehpur	152 3 0	189 5 0
	Bánda	108 4 0	115 13 0
	Allahabad	1,163 4 3	1,236 5 9
	Hamirpur	22 14 6	35 15 0
	Jaunpur	366 15 4	396 14 9
	Total ...	3,014 3 10	3,371 6 6
Benares.	Gorakhpur	989 3 0	1,257 9 2
	Basti	793 4 4	1,154 0 11
	Azamgarh	307 2 0	365 14 0
	Mirzapur	916 11 9	978 1 10
	Benares	1,379 7 6	1,496 9 0
	Gházipur	1,158 12 9	1,466 14 3
	Total ...	5,544 9 4	6,719 1 2
Jhánsi.	Jalaun	269 12 6	248 15 8
	Jhánsi	3 0 0	35 11 0
	Lalitpur	48 12 0	54 5 0
	Total ...	261 8 6	338 15 8
Kumaun.	Kumaun	364 7 5	340 8 4
	Garhwál	109 8 0	107 7 3
	Total ...	473 15 5	447 15 7
	Embossing Press receipts	...	...
	Grand Total ...	21,738 4 4	25,602 4 0

DIX A.

the General Stamp Act XVIII. of 1869, *in N.-W. P., for the year* 1877-78—(continued).

GES.

3.		4.		5.	
Penalties remitted by Board of Revenue under section 42.		Refund of value of unused and damaged stamps returned under section 45.		Refund of value of stamps returned on death of vendors or withdrawal or resignation of license.	
1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
Rs. a. p.	Rs. a. p.	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	...	122 7 0	335 1 0	...	17 5 0
...	...	220 11 0	333 5 0	...	...
...	...	273 12 2	268 9 1	89 14 8	12 18 0
...	...	1,797 8 5	1,513 3 4	...	...
...	...	414 14 0	645 8 7	102 1 9	255 12 6
...	...	853 12 9	1,038 8 3	23 0 6	...
...	...	3,683 1 4	4,132 3 3	215 0 11	285 14 6
...	...	332 2 6	488 1 10	182 5 0	...
30 8 3	...	394 10 3	2,231 10 9	...	...
...	...	158 12 0	269 4 6	66 14 9	41 1 6
...	...	1,176 0 1	1,075 10 7	17 7 4	16 7 6
...	...	99 0 0	225 3 0	8 10 0	33 6 0
...	...	150 8 9	121 11 3	40 10 9	...
30 8 3	...	2,311 1 7	4,421 14 11	315 15 10	90 15 0
...	...	1,038 11 11	842 11 4	...	...
...	...	634 14 8	741 15 3	...	...
...	...	245 7 1	307 14 9	...	...
...	...	4,498 15 0	2,828 7 6	49 11 3	...
...	...	206 5 11	21 5 5	...	...
...	...	6,594 6 7	4,742 6 3	49 11 3	...
...	...	872 1 0	575 15 9	...	...
...	...	284 9 0	460 6 4	...	...
...	...	66 13 10	57 12 3	...	...
...	...	1,271 10 4	1,554 6 10	...	...
...	...	21 6 4	63 4 4	...	...
...	...	263 0 8	336 4 1	...	3 6 4
...	...	2,779 9 2	3,048 1 7	...	3 6 4
...	...	203 8 6	451 10 11	858 1 8	270 10 2
...	...	672 13 3	1,057 7 3	...	8 15 7
...	...	178 8 6	198 10 2	...	...
...	...	71 2 0	376 10 4	20 5 2	17 15 2
...	...	1,380 7 6	679 2 0	...	...
...	...	413 12 9	293 14 6	1 7 3	63 14 4
...	...	2,870 4 6	3,057 7 2	879 14 1	361 7 3
344 0 0	...	16 3 10	27 2 5	98 13 0	106 3 6
...	...	37 7 0	68 0 11	...	...
...	...	...	2 13 7	9 5 4	...
344 0 0	...	53 15 10	98 0 11	108 2 4	106 3 6
...	...	596 10 7	108 5 0	11 10 6	...
...	...	...	...	...	...
...	...	596 10 7	108 5 0	11 10 6	...
...	...	...	...	...	...
374 8 3	...	18,889 1 7	19,608 7 1	1,580 6 11	847 14 7

APPEN

Detailed statement showing receipts and charges on account of Stamp duties levied under

CHAR

1.		6.		7.	
Division.	Districts.	Reward paid to informers, under section 38.		Establishment.	
		1876-77.	1877-78.	1876-77.	1877-78.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
MEERUT.	Dehra Dún	...	...	270 0 0	270 0 0
	Saháranpur	...	...	240 0 0	240 0 0
	Muzaffarnagar	...	...	180 0 0	180 0 0
	Meerut	...	...	360 0 0	300 0 0
	Bulandshahr	...	...	180 0 0	180 0 0
	Aligarh	...	...	479 8 0	455 0 0
	Total ...	...	...	1,709 8 0	1,625 0 0
AGRA.	Muttra	...	...	180 0 0	180 0 0
	Farukhabad	...	...	360 0 0	360 0 0
	Mainpuri	...	...	240 0 0	240 0 0
	Agra	...	...	540 0 0	540 0 0
	Etáwah	72 8 0	85 8 0	240 0 0	240 0 0
	Etah	...	...	180 0 0	179 8 0
	Total ...	72 8 0	85 8 0	1,740 0 0	1,739 8 0
ROHILKHAND.	Bijnor	...	...	170 0 0	180 0 0
	Moradabad	...	...	360 0 0	355 14 8
	Budaun	...	...	238 8 0	240 0 0
	Bareilly	...	...	540 0 0	540 0 0
	Sháhjahánpur	...	...	240 0 0	240 0 0
	Total ...	...	...	1,548 0 0	1,555 14 8
ALLAHABAD.	Cawnpore	...	...	360 0 0	358 1 0
	Fatehpur	...	...	180 0 0	180 0 0
	Bánda	...	...	240 0 0	240 0 0
	Allahabad	...	...	717 8 0	720 0 0
	Hamírpur	...	15 0 0	180 0 0	180 0 0
	Jaunpur	...	...	237 2 8	235 0 0
	Total ...	...	15 0 0	1,914 10 8	1,913 1 0
BENARES.	Gorakhpur	...	...	360 0 0	360 0 0
	Basti	...	...	180 0 0	179 14 0
	Azamgarh	...	...	240 0 0	239 0 0
	Mirzapur	...	...	444 0 0	441 6 8
	Benares	...	...	540 0 0	525 0 0
	Gházipur	...	...	360 0 0	360 0 0
	Total ...	...	...	2,124 0 0	2,105 4 8
JALAUN.	Jalaun	...	...	180 0 0	177 9 3
	Jhánsi	...	...	180 0 0	180 0 0
	Lalitpur	...	...	180 0 0	180 0 0
	Total ...	...	...	540 0 0	537 9 3
KUMAUN.	Kumaun	...	...	348 0 0	348 0 0
	Garhwál	...	...	312 0 0	312 0 0
	Total ...	...	...	660 0 0	660 0 0
	Embossing Press receipts ...	...	...	32 0 0	...
	GRAND TOTAL ...	72 8 0	100 8 0	10,268 2 8	10,136 5 7

MEMO. A.

		Rs.	a.	p.
Gross receipts for 1877-78 ...		9,59,934	11	2
Ditto ditto 1876-77 ...		8,25,769	9	10
Increase ...		1,34,165	1	4

MEMO. B.

		Rs.	a.	p.
Gross receipts for 1877-78		9,59,934	11	2
Total disbursement		75,227	4	5
		8,84,707	6	9 Net receipts for 1877-78.
		7,54,271	13	8 Ditto ditto 1876-77.
Amount entered in column 8 of charges ...	59,148	2	0	
Commissioner of Stamp's salary ...	11,520	0	0	
Establishment, contingencies, and travelling allowance	4,559	2	5	
Total ...	75,227	4	5	1,30,435 9 1 Increase.

OFFICE OF COMMR. OF STAMP, N.-W. P.,

The 12th September, 1878.

DIX A.

Stamp Act XVII. of 1869, *in N.-W. P., for the year* 1877-78—(concluded).

GES.

8. Contingencies. 1876-77.	8. Contingencies. 1877-78.	9. Gross charges. 1876-77.	9. Gross charges. 1877-78.	10. Net receipts. 1876-77.	10. Net receipts. 1877-78.	Remarks.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
35 15 0	49 11 0	688 15 0	1,016 9 6	10,855 6 6	11,370 14 6	
33 5 6	66 8 0	1,037 15 6	1,477 14 0	22,666 15 5	31,719 3 0	
37 7 0	23 11 6	1,084 4 10	1,130 3 7	18,788 0 2	24,841 3 5	
94 1 0	113 14 0	3,062 13 3	2,879 8 1	27,472 7 9	38,473 5 11	
138 6 3	103 14 0	1,515 8 0	2,102 9 1	22,640 15 3	27,977 6 11	
94 0 6	119 11 3	2,468 8 9	2,751 3 6	40,355 8 3	46,752 12 6	
433 3 3	477 5 9	9,858 1 4	11,357 15 9	1,42,779 5 4	1,81,134 14 3	
29 11 6	116 12 0	1,401 3 0	1,702 5 10	18,892 11 0	29,505 3 5	
115 2 0	78 2 0	1,731 11 0	3,507 9 3	33,158 8 0	32,565 14 9	
40 2 0	41 2 0	809 13 9	951 8 10	14,817 8 11	16,463 12 2	
293 0 11	287 5 3	3,668 3 0	3,923 6 10	49,144 1 0	59,401 9 2	
39 1 0	53 12 0	646 2 0	843 15 0	10,237 13 11	12,078 0 8	
77 7 2	104 2 11	987 8 11	1,070 10 8	14,468 1 1	17,868 13 4	
594 8 7	675 4 2	9,244 9 8	11,999 8 5	1,40,718 11 11	1,67,883 5 6	
4 15 0	18 10 0	1,477 0 11	1,428 15 4	18,850 7 7	22,247 4 8	
129 2 6	103 2 0	2,576 5 2	2,763 0 5	46,434 4 10	48,726 3 4	
69 14 6	147 5 0	1,198 6 7	1,519 3 9	20,703 12 5	25,090 2 3	
88 12 0	141 2 0	6,477 8 0	4,877 12 3	43,971 9 0	48,557 4 0	
55 2 0	...	1,257 7 2	1,020 6 8	21,501 9 1	21,635 7 4	
347 14 0	410 3 0	12,986 11 10	11,609 6 5	1,51,461 10 11	1,66,256 5 7	
458 8 9	503 6 5	2,951 4 6	2,834 8 2	40,360 0 5	44,037 10 1	
28 5 9	24 10 0	645 1 9	854 5 4	7,560 15 3	9,353 2 8	
51 11 6	58 5 3	466 13 4	471 14 6	6,349 0 8	6,895 15 6	
100 14 0	116 10 6	3,253 4 7	3,627 7 1	36,559 13 5	39,507 4 11	
6 3 5	10 5 11	230 8 3	304 9 3	4,826 11 9	5,299 15 9	
23 1 6	16 4 0	830 4 2	987 13 2	16,990 0 0	19,052 12 10	
668 12 11	729 10 1	8,377 4 7	9,080 9 6	1,12,646 9 6	1,24,196 13 9	
2 2 9	1 6 9	2,412 15 11	2,341 5 0	31,428 2 4	39,565 12 9	
11 4 0	10 1 0	1,657 5 7	2,410 6 9	19,241 6 5	27,481 15 3	
8 4 6	25 0 0	733 15 0	828 8 2	18,516 1 0	24,006 11 10	
20 2 0	21 1 6	1,472 4 11	1,835 3 6	26,895 1 1	31,455 2 9	
74 5 3	69 5 6	3,324 4 3	2,770 0 6	42,500 13 9	45,473 5 6	
110 4 6	122 5 0	2,044 5 3	2,307 0 1	42,195 1 9	48,412 4 5	
226 7 0	249 3 9	11,645 2 11	12,492 8 0	1,80,776 10 4	2,16,395 4 6	
6 11 4	22 1 0	855 13 8	581 15 10	10,115 0 7	12,123 14 2	
2 4 0	5 6 0	222 2 0	289 1 11	5,331 3 0	7,055 15 7	
1 10 0	1 0 0	239 11 4	238 2 7	1,325 15 8	1,546 15 5	
10 9 4	28 7 0	1,318 4 0	1,109 4 4	16,772 3 3	20,726 13 2	
241 1 6	263 5 0	1,561 14 0	1,060 2 4	11,607 8 0	13,138 12 8	
19 2 0	19 4 0	440 10 0	438 11 3	1,923 4 0	1,748 13 9	
260 3 6	282 9 0	2,002 8 0	1,498 13 7	13,530 12 0	14,887 10 5	
...	...	32 0 0	...	11,619 0 3	9,305 6 0	
2,541 10 7	2,852 10 9	55,464 10 4	59,148 2 0	7,70,304 15 6	9,00,786 9 2	

MEMO. C.

		Rs. a. p.
Budget estimate for 1877-78 ...		8,38,000 0 0
Actual for do. ...	9,59,934 11 2	
Add arms, sulphur, pleaders, &c., stamps ...	30,872 0 0	
		9,90,806 11 2
Increase		1,52,806 11 2

MEMO. D.

	Receipts. Rs. a. p.	Charges. Rs. a. p.
Figure by Accountant-General ...	9,90,806 7 0	38,690 13 4
Deduct on account of arms, sulphur, revenue agents and pleader's stamps ...	30,872 0 0	
	9,59,934 7 0	38,691 12 4
Figures by district statements ...	9,59,934 11 2	
Difference	0 4 2	0 15 0

	Rs. a. p.
By district statements in column 8 of charges.	59,148 2 0
Deduct amount of columns 2, 3, and 4, as refunds.	20,456 5 8

J. C. ROBERTSON,

Offg. Commissioner of Stamps, N.-W. P. and Oudh.

APPEN

Detailed statement showing the receipts and charges on account of Stamp duties levied under

1.	2.	3.		4.		5.	
Division.	Districts.	Receipts from Court Fees Act Stamps.		Refunds of fees under Section XIII.		Refunds of fees under Section XIV.	
		1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
MEERUT.	Dehra Dún ...	19,298 13 0	20,684 8 0	...	...	...	...
	Sahárunpur ...	32,579 14 0	1,04,715 1 0	745 6 0	357 4 0	...	...
	Muzaffarnagar ...	69,823 3 0	77,616 10 0	...	...	...	...
	Meerut ...	1,02,812 8 0	1,02,716 1 0	769 12 0	686 8 0	...	...
	Bulandshahr ...	62,587 14 0	66,870 1 0	...	...	...	...
	Aligarh ...	1,45,993 9 0	1,48,438 4 0	1,469 5 0	643 4 0	...	54 12 0
	Total ...	4,83,095 13 0	5,21,040 9 0	2,984 7 0	1,687 0 0	...	54 12 0
AGRA.	Muttra ...	59,958 7 0	58,518 6 0	...	...	...	...
	Farukhabad ...	1,24,375 14 0	1,15,050 9 0	488 12 0	365 0 0	...	...
	Mainpuri ...	83,588 14 0	79,678 7 0	881 13 0	528 0 0	1 14 0	...
	Agra ...	1,65,109 2 0	1,56,493 15 0	903 0 0	1,007 2 0	...	...
	Etáwah ...	47,813 5 0	42,450 8 0	...	...	...	...
	Etah ...	67,716 15 0	58,501 13 0	...	...	...	...
	Total ...	5,48,562 9 0	5,10,693 10 0	2,273 9 0	1,900 2 0	1 14 0	...
ROHIL-KHAND.	Bijnor ...	53,081 3 0	50,743 3 0	...	...	...	...
	Moradabad ...	1,73,714 5 0	1,65,519 15 0	713 12 0	891 2 0	...	...
	Budaun ...	96,349 0 0	79,592 12 0	...	...	...	...
	Bareilly ...	1,16,870 6 0	1,09,436 8 0	483 10 0	939 12 0	166 8 0	108 0 0
	Sháhjahánpur ...	98,992 7 0	77,459 7 0	113 10 0	219 6 0	...	...
	Total ...	5,39,007 5 0	4,82,751 13 0	1,311 0 0	2,050 4 0	166 8 0	108 0 0
ALLAHABAD.	Cawnpore ...	1,05,472 0 0	86,921 11 0	119 10 0	837 6 0	...	...
	Fatehpur ...	30,769 6 0	36,798 11 0	...	...	...	...
	Bánda ...	36,212 4 0	40,664 8 0	769 8 0	73 14 0	...	...
	Allahabad ...	2,37,459 9 0	2,29,611 5 0	10,933 0 0	6,740 15 0	...	...
	Hamírpur ...	22,250 6 0	27,188 13 0	...	...	...	...
	Jaunpur ...	66,512 12 0	72,931 6 0	134 4 0	43 8 0	...	...
	Total ...	4,98,676 5 0	4,94,116 6 0	11,956 6 0	7,695 11 0	...	...
BENARES.	Gorakhpur ...	1,44,908 5 0	1,54,826 0 0	734 14 0	346 2 0	...	...
	Basti ...	40,460 3 0	43,066 7 0	...	...	...	...
	Azamgarh ...	1,14,209 14 0	1,17,926 2 0	739 11 0	243 12 0	...	...
	Mirzapur ...	78,024 6 0	83,625 2 0	130 4 0	44 14 0	...	...
	Benares ...	1,06,132 8 0	1,13,189 14 0	173 8 0	49 0 0	...	...
	Gházipur ...	1,43,164 3 0	1,50,296 9 0	3,023 14 0	1,846 5 0	...	...
	Total ...	6,26,899 7 0	6,62,930 2 0	4,802 3 0	2,530 1 0	...	...
JHÁNSI.	Jalaun ...	36,209 15 0	33,584 3 0	37 10 0	37 8 0	...	...
	Jhánsi ...	17,514 11 0	22,854 3 0	30 12 0	180 12 0	...	...
	Lalitpur ...	5,587 3 0	6,990 14 0	...	54 0 0	...	...
	Total ...	59,311 13 0	63,429 4 0	68 6 0	272 4 0	...	...
KUMAUN.	Kamaun ...	39,923 5 0	41,497 10 0	64 2 0	...	...	...
	Garhwál ...	22,966 10 0	16,129 0 0	...	...	...	...
	Total ...	62,889 15 0	57,626 10 0	64 2 0	...	...	...
	GRAND TOTAL ...	28,18,443 3 0	27,92,588 6 0	23,460 1 0	16,135 6 0	168 6 0	162 12 0

MEMO. A.	Rs. a. p.
Gross receipts for 1877-78 ...	27,92,588 6 0
Ditto for 1876-77 ...	28,18,443 3 0
Decrease ...	25,854 13 0

MEMO. B.	Rs. a. p.
Gross receipts for 1877-78 ...	27,92,588 6 0
Total amount of refunds for 1877-78 ...	16,409 3 0
Net receipts for 1877-78 ...	27,76,179 3 0
Ditto for 1876-77 ...	27,93,607 2 0
Decrease, ...	17,427 15 0

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
The 12th September, 1878,

DIX B.

Court Fees Act in the districts of the N.-W. P., for the year 1877-78.

6.		7.		8.		9.		Remarks.
Refunds of fees under Section XV.		Refunds of fees under the Government of India's notification No. 2768 of the 30th April, 1874.		Gross charges.		Net receipts.		
1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
...	...	...	...	...	..	19,298 13 0	20,684 8 0	
...	...	...	...	745 6 0	357 4 0	81,834 8 0	1,04,357 13 0	
...	...	...	...	...	...	69,823 3 0	77,616 10 0	
...	...	...	...	769 12 0	686 8 0	1,02,040 12 0	1,02,029 9 0	
22 0 0	...	...	...	22 0 0	...	62,565 14 0	66,870 1 0	
...	...	...	...	1,469 5 0	698 0 0	1,44,524 4 0	1,47,740 4 0	
22 0 0	...	...	...	3,006 7 0	1,741 12 0	4,80,089 6 0	5,19,298 13 0	
...	...	...	...	...	..	59,958 7 0	58,518 6 0	
...	...	...	...	488 12 0	365 0 0	1,23,887 2 0	1,14,685 9 0	
...	1 8 0	...	...	883 11 0	529 8 0	82,705 3 0	79,148 15 0	
...	...	...	...	903 0 0	1,007 2 0	1,64,206 2 0	1,55,486 13 0	
...	...	...	15 6 0	...	15 6 0	47,813 5 0	42,435 2 0	
...	...	...	...	...	...	67,716 15 0	58,501 13 0	
...	1 8 0	...	15 6 0	2,275 7 0	1,917 0 0	5,46,287 2 0	5,08,776 10 0	
...	...	...	...	...	...	53,081 3 0	50,743 3 0	
...	...	...	...	713 12 0	891 2 0	1,73,000 9 0	1,64 628 13 0	
...	...	...	...	...	...	96,349 0 0	79,592 12 0	
16 2 0	...	...	...	666 4 0	1,047 12 0	1,16,204 2 0	1,08,388 12 0	
...	...	...	...	113 10 0	219 6 0	98,878 13 0	77,240 1 0	
16 2 0	...	...	...	1,493 10 0	2,158 4 0	5,37,513 11 0	4,80,593 9 0	
...	...	...	...	119 10 0	837 6 0	1,05,352 6 0	86,084 5 0	
...	...	...	...	...	...	30,769 6 0	36,798 11 0	
...	...	...	...	769 8 0	73 14 0	35,442 12 0	40,590 10 0	
...	...	...	...	10,933 0 0	6,740 15 0	2,26,526 9 0	2,22,870 6 0	
...	...	...	...	...	...	22,250 6 0	27,188 13 0	
...	...	...	...	134 4 0	43 8 0	66,378 8 0	72,887 14 0	
...	...	...	...	11,956 6 0	7,695 11 0	4,86,719 15 0	4,86,420 11 0	
...	...	...	...	734 14 0	346 2 0	1,44,173 7 0	1,54,479 14 0	
...	...	...	...	...	...	40,460 3 0	43,066 7 0	
174 8 0	57 0 0	...	...	914 3 0	300 12 0	1,13 295 11 0	1,17,625 6 0	
...	18 12 0	...	...	130 4 0	63 10 0	77,894 2 0	83,561 8 0	
995 0 0	...	...	...	1,168 8 0	49 0 0	1,04,964 0 0	1,13,140 14 0	
...	18 7 0	...	...	3,023 14 0	1,864 12 0	1,40,140 5 0	1,48,431 13 0	
1,169 8 0	94 3 0	...	...	5,971 11 0	2,624 4 0	6,20,927 12 0	6,60,305 14 0	
...	...	...	...	37 10 0	37 8 0	36,172 5 0	33,546 11 0	
...	...	...	...	30 12 0	180 12 0	17,483 15 0	22,673 7 0	
...	...	...	...	...	54 0 0	5,587 3 0	6,936 14 0	
...	...	...	...	68 6 0	272 4 0	59,243 7 0	63,157 0 0	
...	...	...	...	64 2 0	...	39,859 3 0	41,497 10 0	
...	...	...	...	...	...	22,966 10 0	16,129 0 0	
...	...	...	...	64 2 0	...	62,825 13 0	57,626 10 0	
1,207 10 0	95 11 0	...	15 6 0	24,836 1 0	16,409 3 0	27,93,607 2 0	27,76,179 3 0	

MEMO. C.	Rs. a. p.
Budget Estimate for 1877-78 ...	29,02,000 0 0
Actual for 1877-78 ...	27,92,588 6 0
Decrease ...	1,09,411 10 0

MEMO. D.	Rs. a. p.
Figures by district statements	27,92,588 6 0
Ditto by Accountant-General's ditto	27,92,588 6 0
Difference,	0 0 0

J. C. ROBERTSON,

Offg. Commissioner of Stamps, N.-W. P. and Oudh.

APPEN

Detailed statement showing discount allowed on sale of non-judicial stamps under

Division.	Districts.	Detail of parties who received discount.				Total value of stamp sold.	
		Purchasers of bill and adhesive stamps.		Licensed vendors.			
		1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
MEERUT.	Dehra Dún ...	3,645 0 0	4,190 14 0	1,050 0 0	3,150 0 0	4,695 0 0	7,340 14 0
	Saháranpur ...	1,960 0 0	1,954 10 0	14,075 0 0	23,875 0 0	16,035 0 0	25,829 10 0
	Muzaffarnagar,	687 7 0	592 9 0	12,150 0 0	16,550 0 0	12,837 7 0	17,142 9 0
	Meerut ...	3,992 0 0	4,370 0 0	18,637 8 0	22,964 6 0	22,629 8 0	27,334 6 0
	Bulandshahr ...	1,364 2 0	1,234 8 0	18,047 0 0	24,538 4 0	19,411 2 0	25,772 12 0
	Aligarh ...	5,840 11 0	5,266 4 0	22,000 0 0	26,450 0 0	27,840 11 0	31,716 4 0
	Total ...	17,489 4 0	17,608 13 0	85,959 8 0	1,17,527 10 0	1,03,448 12 0	1,35,136 7 0
AGRA.	Muttra ...	2,750 15 0	1,606 1 0	15,550 0 0	25,150 0 0	18,300 15 0	26,756 1 0
	Farukhabad ...	5,351 9 0	5,347 7 0	29,190 4 0	30,529 14 0	34,541 13 0	35,877 5 0
	Mainpuri ...	507 0 0	630 0 0	8,312 8 0	9,537 4 0	8,819 8 0	10,167 4 0
	Agra ...	17,358 0 0	18,294 0 0	26,616 0 0	34,960 3 0	43,974 0 0	53,254 3 0
	Etáwah ...	1,793 13 0	1,261 7 0	2,800 0 0	4,150 0 0	4,593 13 0	5,411 7 0
	Etah ...	758 8 0	865 0 0	14,849 1 0	18,083 4 0	15,607 9 0	18,948 4 0
	Total ...	28,519 13 0	28,003 15 0	97,317 13 0	1,22,410 9 0	1,25,837 10 0	1,50,414 8 0
ROHILKHAND.	Bijnor ...	412 0 0	423 0 0	8,367 8 0	13,803 12 0	8,779 8 0	14,226 12 0
	Moradabad ...	3,137 1 0	2,994 10 0	38,745 0 0	42,131 4 0	41,882 1 0	45,125 14 0
	Budaun ...	425 0 0	600 0 0	18,500 0 0	22,800 0 0	18,925 0 0	23,400 0 0
	Bareilly ...	5,062 7 0	5,488 8 0	46,886 12 0	49,474 8 0	51,949 3 0	54,963 0 0
	Sháhjahánpur ...	2,914 3 0	2,664 12 0	17,300 0 0	18,150 0 0	20,214 3 0	20,814 12 0
	Total ...	11,950 11 0	12,170 14 0	1,29,799 4 0	1,46,359 8 0	1,41,749 15 0	1,58,530 6 0
ALLAHABAD.	Cawnpore ...	18,583 14 0	20,882 9 0	11,862 8 0	12,606 4 0	30,446 6 0	33,488 13 0
	Fatehpur ...	371 0 0	425 0 0	4,300 0 0	5,425 0 0	4,671 0 0	5,850 0 0
	Bánda ...	400 0 0	479 0 0	2,775 0 0	2,862 8 0	3,175 0 0	3,341 8 0
	Allahabad ...	8,185 12 0	8,858 12 0	22,796 14 0	24,175 2 0	30,982 10 0	33,033 14 0
	Hamirpur ...	125 0 0	50 0 0	503 2 0	1,093 12 0	628 2 0	1,143 12 0
	Jaunpur ...	568 3 0	642 10 0	9,137 8 0	11,762 8 0	9,705 11 0	12,405 2 0
	Total ...	28,233 13 0	31,337 15 0	51,375 0 0	57,925 2 0	79,608 13 0	89,263 1 0
BENARES.	Gorakhpur ...	1,513 2 0	1,770 0 0	29,535 0 0	37,767 0 0	31,048 2 0	39,537 0 0
	Basti ...	723 0 0	620 0 0	18,775 0 0	27,454 14 0	19,498 0 0	28,074 14 0
	Azamgarh ...	1,347 0 0	1,267 0 0	7,750 0 0	9,987 8 0	9,097 0 0	11,254 8 0
	Mirzapur ...	6,744 1 0	7,970 5 0	16,469 12 0	17,015 3 0	23,213 13 0	24,985 8 0
	Benares ...	11,091 14 0	14,428 0 0	28,850 0 0	28,493 12 0	39,941 14 0	42,921 12 0
	Gházipur ...	7,551 11 0	8,931 15 0	25,939 0 0	34,933 4 0	33,490 11 0	43,865 3 0
	Total ...	28,970 12 0	34,987 4 0	1,27,318 12 0	1,55,651 9 0	1,56,289 8 0	1,90,638 13 0
JHÁNSI.	Jalaun ...	741 11 0	749 11 0	5,550 0 0	6,831 0 0	6,291 11 0	7,580 11 0
	Jhánsi ...	...	...	150 0 0	1,785 0 0	150 0 0	1,785 0 0
	Lalitpur ...	348 0 0	377 0 0	900 0 0	1,025 0 0	1,248 0 0	1,402 0 0
	Total ...	1,089 11 0	1,126 11 0	6,600 0 0	9,641 0 0	7,689 11 0	10,767 11 0
KUMAUN.	Kumaun ...	1,940 10 0	2,183 8 0	10,614 0 0	11,803 12 0	12,554 10 0	13,987 4 0
	Garhwál ...	55 0 0	111 1 0	2,[illegible]24 8 0	2,094 0 0	2,279 8 0	2,205 1 0
	Total ...	1,995 10 0	2,294 9 0	12,838 8 0	13,897 12 0	14,834 2 0	16,192 5 0
	GRAND TOTAL	1,18,249 10 0	1,27,530 1 0	5,11,208 13 0	6,23,413 2 0	6,29,458 7 0	7,50,943 3 0

DIX C.

the General Stamp Act in the districts of the N.-W. P., for the year 1877-78.

DETAIL OF DISCOUNT.

On sale of share transfer adhesive.				*On sale of foreign bill adhesive.*				*On sale of receipt and one anna revenue adhesive.*	
Purchasers.		Licensed vendors.		Purchasers.		Licensed vendors.		Purchasers.	
1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
5 12 0	9 7 11	...	...	...	4 0 10	...	...	205 1 0	211 5 0
...	...	...	...	...	...	...	...	91 4 0	94 0 0
...	...	...	...	1 14 0	...	...	...	27 1 0	32 13 0
...	...	...	...	...	...	...	...	164 7 0	159 3 0
...	...	...	...	...	...	...	...	42 13 0	43 2 0
...	...	...	...	...	...	...	...	106 4 0	101 11 0
5 12 0	9 7 11	...	...	1 14 0	4 0 10	...	...	636 14 0	642 2 0
...	...	...	...	...	...	...	...	70 5 0	42 3 0
...	...	...	...	...	...	...	...	73 9 0	77 15 0
...	...	...	...	...	...	...	...	30 2 0	37 13 9
...	...	...	...	...	86 4 0	...	...	250 11 0	361 12 0
...	...	...	...	...	...	...	...	37 15 0	37 3 0
...	...	...	...	...	...	...	...	46 3 0	54 1 0
...	...	...	...	...	86 4 0	...	...	507 13 0	610 15 0
...	...	...	...	...	...	...	...	23 3 0	26 7 0
...	...	...	...	...	...	...	...	107 5 0	99 1 0
...	...	...	...	...	...	...	...	26 9 0	37 8 0
...	...	...	...	...	...	...	...	127 8 0	133 7 0
...	...	...	...	1 14 11	0 2 10	...	...	88 9 6	79 1 0
...	...	...	...	1 14 11	0 2 10	...	...	373 2 6	375 8 0
...	...	...	...	...	...	...	...	284 10 0	318 13 0
...	...	...	...	...	...	...	...	23 3 0	26 9 0
...	...	...	...	...	...	...	...	20 5 0	21 14 0
...	...	...	...	...	...	...	...	391 15 0	400 15 0
...	...	...	...	...	...	...	...	7 13 0	1 9 0
...	...	...	...	...	...	...	...	21 8 0	21 4 0
...	...	...	...	...	...	...	...	749 6 0	791 0 0
...	...	...	...	...	...	...	...	59 10 0	55 15 0
...	...	...	...	...	...	...	...	40 8 0	38 12 0
...	...	...	...	...	...	...	...	28 14 0	30 5 0
...	...	...	...	...	...	...	...	36 14 0	43 14 0
...	...	...	...	16 1 3	7 6 9	...	...	124 5 0	127 8 0
...	...	...	...	...	...	...	...	130 15 0	89 15 0
...	...	...	...	16 1 3	7 6 9	...	...	421 2 0	386 5 0
...	...	...	...	...	...	...	...	22 9 0	21 9 9
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	21 2 0	21 5 0
...	...	...	...	...	...	...	...	43 11 0	42 14 9
...	...	...	...	...	...	...	...	102 3 0	103 0 0
...	...	...	...	...	...	...	...	3 7 0	6 15 0
...	...	...	...	...	...	...	...	105 10 0	109 15 0
5 12 0	9 7 11	...	...	19 14 2	97 14 5	...	...	2,837 10 6	2,958 11 9

APPEN

Detailed statement showing discount allowed on sale of non-judicial stamps under

DETAIL OF

Division.	District.	On sale of receipts and one anna revenue adhesive. Licensed vendors. 1876-77.	On sale of receipts and one anna revenue adhesive. Licensed vendors. 1877-78.	On sale of bill of exchange or Hundi. Purchasers. 1876-77.	On sale of bill of exchange or Hundi. Purchasers. 1877-78.	On sale of bill of exchange or Hundi. Licensed vendors. 1876-77.	On sale of bill of exchange or Hundi. Licensed vendors. 1877-78.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
MEERUT.	Dehra Dún ...	...	...	6 0 0	15 2 9	...	...
	Saháranpur ...	...	...	30 7 0	27 13 0	...	...
	Muzaffarnagar,	...	...	10 12 0	0 13 0	...	...
	Meerut ...	...	...	76 2 10	97 13 0	...	...
	Bulandshahr ...	...	...	30 11 0	24 8 0	...	...
	Aligarh ...	...	...	204 15 0	175 13 0	...	...
	Total ...	...	...	358 15 10	341 14 9	...	...
AGRA.	Muttra ...	...	...	79 3 0	47 13 0	...	...
	Farukhabad ...	...	...	176 8 1	170 13 7	...	...
	Mainpuri ...	...	...	1 9 0	1 9 0	...	...
	Agra ...	...	...	585 13 5	484 2 3	...	...
	Etáwah ...	...	...	56 0 0	27 10 0	...	...
	Etah ...	...	...	1 10 0	...	...	...
	Total ...	...	...	900 11 6	731 15 10	...	...
ROHIL-KHAND.	Bijnor ...	...	...	1 9 0	...	...	...
	Moradabad ...	...	...	74 11 0	74 12 6	...	...
	Budaun ...	...	...	...	...	...	...
	Bareilly ...	...	...	165 9 3	160 3 9	...	...
	Shéhjahánpur ...	...	...	84 6 10	77 2 9	...	...
	Total ...	...	...	326 4 1	312 3 0	...	...
ALLAHABAD.	Cawnpore ...	...	...	620 2 9	700 1 0	...	...
	Fatehpur ...	...	...	...	...	...	...
	Bánda ...	...	...	4 11 0	8 1 0	...	...
	Allahabad ...	...	...	87 6 9	108 11 3	...	...
	Hamírpur ...	...	...	...	1 9 0	...	...
	Jaunpur ...	...	...	10 5 4	15 12 9	...	...
	Total ...	...	...	722 9 10	834 3 0	...	...
BENARES.	Gorakhpur ...	...	...	28 8 10	44 13 0	...	...
	Basti ...	...	...	4 9 11	...	...	...
	Azamgarh ...	...	...	45 12 0	35 15 0	...	...
	Mírzapur ...	...	...	265 10 9	307 1 9	...	...
	Benares ...	...	...	373 9 3	488 10 3	...	...
	Gházipur ...	...	...	250 7 9	329 8 3	...	...
	Total ...	...	...	968 10 6	1,206 0 3	...	...
JHÁNSI.	Jalaun ...	...	...	20 11 6	22 11 11	...	...
	Jhánsi ...	...	...	...	...	...	...
	Lalitpur ...	...	...	0 10 0	2 4 0	...	...
	Total ...	...	...	21 5 6	24 15 11	...	...
KUMAUN.	Kumaun ...	...	...	14 13 0	0 12 0	...	...
	Garhwál ...	...	...	...	...	...	...
	Total ...	...	...	14 13 0	0 12 0	...	...
	GRAND TOTAL...	...	...	3,313 6 3	3,452 0 9	...	...

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
The 12th September, 1878.

DIX C.

the General Stamp Act in the districts of the N.-W. P., for the year 1877-78—(concluded).

DISCOUNT.

On sale of blue and black document stamps.				Total discount.		Remarks.
Purchasers.		Licensed vendors.				
1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
...	...	43 12 0	104 8 0	260 9 0	344 8 6	
...	...	422 4 0	716 4 0	543 15 0	838 1 0	
...	...	463 8 0	613 8 0	503 3 0	647 2 0	
...	...	570 10 0	695 6 9	811 3 10	952 6 9	
...	...	606 10 0	849 12 0	680 2 0	917 6 0	
...	...	707 0 0	860 8 0	1,018 3 0	1,138 0 0	
...	...	2,813 12 0	3,839 14 9	3,817 3 10	4,837 8 3	
...	...	527 8 0	833 8 0	677 0 0	923 8 0	
...	...	581 5 5	588 15 11	831 6 6	837 12 6	
...	...	272 6 0	320 10 10	304 1 0	360 0 10	
...	...	805 2 3	1,071 13 3	1,641 10 8	2,003 15 6	
...	...	93 0 0	131 0 0	186 15 0	195 13 0	
...	...	492 1 3	611 3 6	538 14 3	665 4 6	
...	...	2,771 6 11	3,557 3 6	4,179 15 5	4,986 6 4	
...	...	268 10 0	361 3 0	293 6 0	387 10 0	
...	...	1,270 4 0	1,388 3 0	1,452 4 0	1,562 0 6	
...	...	618 8 0	786 8 0	645 1 0	824 0 0	
...	...	1,007 0 6	1,074 8 0	1,300 1 9	1,368 2 9	
...	...	581 0 0	602 10 8	755 15 3	759 1 3	
...	...	3,745 6 6	4,213 0 8	4,446 12 0	4,900 14 6	
...	...	355 14 0	378 3 0	1,260 10 9	1,397 1 0	
...	...	129 0 0	162 12 0	152 3 0	189 5 0	
...	...	83 4 0	85 14 0	108 4 0	115 13 0	
...	...	683 14 6	726 11 6	1,163 4 3	1,236 5 9	
...	...	15 1 6	32 13 0	22 14 6	35 15 0	
...	...	275 2 0	359 14 0	306 15 4	396 14 9	
...	...	1,542 4 0	1,746 3 6	3,014 3 10	3,371 6 6	
...	...	901 0 2	1,156 13 2	989 3 0	1,257 9 2	
...	...	748 2 5	1,115 4 11	793 4 4	1,154 0 11	
...	...	232 8 0	299 10 0	307 2 0	365 14 0	
...	...	614 3 0	627 2 1	916 11 9	978 1 10	
...	...	865 8 0	873 0 0	1,379 7 6	1,496 9 0	
...	...	777 6 0	1,047 7 0	1,158 12 9	1,466 14 3	
...	...	4,138 11 7	5,119 5 2	5,544 9 4	6,719 1 2	
...	...	166 8 0	204 10 0	209 12 6	248 15 8	
...	...	3 0 0	35 11 0	3 0 0	35 11 0	
...	...	27 0 0	30 12 0	48 12 0	54 5 0	
...	...	196 8 0	271 1 0	261 8 6	338 15 8	
...	...	247 7 5	236 12 4	364 7 5	340 8 4	
...	...	106 1 0	100 8 3	109 8 0	107 7 3	
...	...	353 8 5	337 4 7	473 15 5	447 15 7	
...	...	15,561 9 5	19,084 1 2	21,738 4 4	25,602 4 0	

J. C. ROBERTSON,

Og. Commissioner of Stamps, N.-W. P. and Oudh.

APPEN

Comparative statement showing gross Stamp

Division.	Districts.	1875-76.			1876-77.			1877-78.		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Meerut.	Dehra Dún	31,159	15	0	28,850	4	0	30,931	12	0
	Saháranpur	1,06,275	11	0	1,06,090	6	0	1,37,754	7	0
	Muzaffarnagar	88,076	8	0	89,638	0	0	1,03,485	1	0
	Meerut	1,24,750	9	0	1,33,218	6	0	1,42,855	11	0
	Bulandshahr	91,844	0	0	86,691	0	0	96,765	10	0
	Aligarh	1,88,596	10	0	1,87,556	13	0	1,97,475	5	0
	Total	6,30,703	5	0	6,32,044	13	0	7,10,267	14	0
Agra.	Muttra	84,537	1	0	80,206	8	0	89,178	9	0
	Farukhabad	1,36,538	5	0	1,58,917	11	0	1,50,927	14	0
	Mainpuri	86,979	6	0	99,096	9	0	96,965	14	0
	Agra	2,10,494	4	0	2,17,322	13	0	2,19,469	8	0
	Etáwah	55,357	12	0	58,343	2	0	55,326	5	0
	Etah	83,742	8	0	83,052	4	0	77,328	1	0
	Total	6,57,644	4	0	6,96,938	15	0	6,89,196	3	0
Rohilkhand.	Bijnor	72,409	5	0	72,928	10	0	74,118	3	0
	Moradabad	2,19,093	9	0	2,21,850	0	0	2,16,493	9	0
	Budaun	1,20,200	4	0	1,18,136	4	0	1,05,930	12	0
	Bareilly	1,91,401	1	0	1,66,922	9	0	1,62,504	8	0
	Sháhjahánpur	1,08,412	4	0	1,21,541	4	0	1,00,065	11	0
	Total	7,11,516	7	0	7,01,378	11	0	6,59,112	11	0
Allahabad.	Cawnpore	1,54,280	0	0	1,48,572	11	0	1,33,567	12	0
	Fatehpur	37,623	4	0	38,881	11	0	46,933	7	0
	Bánda	39,946	6	0	42,759	8	0	47,721	8	0
	Allahabad	2,25,554	14	0	2,77,133	7	0	2,72,378	1	0
	Hamírpur	26,024	6	0	26,950	12	0	32,780	4	0
	Jaunpur	74,193	7	0	82,445	1	0	92,900	4	0
	Total	5,57,622	5	0	6,16,743	2	0	6,26,281	4	0
Benares.	Gorakhpur	1,67,227	11	0	1,78,520	15	0	1,96,630	8	0
	Basti	57,583	10	0	61,330	1	0	72,899	13	0
	Azamgarh	1,22,568	2	0	1,33,366	13	0	1,42,329	8	0
	Mírzapur	1,09,054	6	0	1,06,227	13	0	1,15,669	8	0
	Benares	1,42,908	0	0	1,50,866	14	0	1,61,195	2	0
	Gházipur	1,73,688	3	0	1,81,681	7	0	2,00,872	12	0
	Total	7,73,030	0	0	8,12,193	15	0	8,89,597	3	0
Jhánsi.	Jalaun	44,082	1	0	47,103	10	0	46,226	8	0
	Jhánsi	27,047	1	0	23,048	15	0	29,875	13	0
	Lalitpur	7,625	14	0	7,146	14	0	8,760	6	0
	Total	78,755	0	0	77,299	7	0	84,862	11	0
Kumaun.	Kumaun	50,981	13	0	52,351	3	0	55,501	7	0
	Garhwál	23,350	3	0	25,221	2	0	18,294	11	0
	Total	74,332	0	0	77,572	5	0	73,796	2	0
	Embossing Press	15,613	0	1	10,192	9	10	9,298	0	0
	Total	34,99,216	5	1	36,24,363	13	10	37,42,412	0	0

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
The 12th September, 1878.

DIX D.

sales during the years 1875-76, 1876-77, *and* 1877-78.

General Stamps.			Court Fees Stamps.		
1875-76.	1876-77.	1877-78.	1875-76.	1876-77.	1877-78.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
11,175 2 0	9,551 7 0	10,247 4 0	19,984 13 0	19,298 13 0	20,684 8 0
24,386 2 0	23,510 8 0	33,039 6 0	81,889 9 0	82,579 14 0	1,04,715 1 0
20,548 1 0	19,814 13 0	25,868 7 0	67,528 7 0	69,823 3 0	77,616 10 0
31,758 12 0	30,405 14 0	41,139 10 0	92,991 12 0	1,02,812 8 0	1,02,716 1 0
28,625 10 0	24,103 2 0	29,895 9 0	63,218 6 0	62,587 14 0	66,870 1 0
37,842 13 0	41,563 4 0	49,037 1 0	1,50,753 13 0	1,45,993 9 0	1,48,438 4 0
1,54,336 8 0	1,48,949 0 0	1,89,227 5 0	4,76,366 13 0	4,83,095 13 0	5,21,040 9 0
22,771 2 0	20,248 1 0	30,660 3 0	61,765 15 0	59,958 7 0	58,518 6 0
31,994 3 0	34,541 13 0	35,877 5 0	1,04,539 2 9	1,24,375 14 0	1,15,050 9 0
14,575 4 0	15,507 11 0	17,287 7 0	72,404 2 0	83,588 14 0	79,678 7 0
54,088 8 0	52,213 11 0	62,975 9 0	1,56,405 12 0	1,65,109 2 0	1,56,493 15 0
12,370 1 0	10,529 13 0	12,875 13 0	42,987 11 0	47,813 5 0	42,450 8 0
15,961 11 0	15,335 5 0	18,826 4 0	67,780 13 0	67,716 15 0	58,501 13 0
1,51,760 13 0	1,48,376 6 0	1,78,502 9 0	5,05,883 7 0	5,48,562 9 0	5,10,693 10 0
20,162 6 0	19,847 7 0	23,375 0 0	52,246 15 0	53,081 3 0	50,743 3 0
48,634 2 0	48,135 11 0	50,978 10 0	1,70,459 7 0	1,73,714 5 0	1,65,519 15 0
21,523 10 0	21,787 4 0	26,338 0 0	98,676 10 0	96,349 0 0	79,592 12 0
53,080 5 0	50,052 3 0	53,068 9 0	1,38,320 12 0	1,16,870 6 0	1,09,436 8 0
23,111 11 0	22,548 13 0	22,606 4 0	85,300 9 0	98,992 7 0	77,459 7 0
1,66,512 2 0	1,62,371 6 0	1,76,360 14 0	5,45,004 5 0	5,39,007 5 0	4,82,751 13 0
39,527 0 0	43,100 11 0	46,646 1 0	1,14,753 0 0	1,05,472 0 0	86,921 11 0
8,235 9 0	8,112 5 0	10,134 12 0	29,386 11 0	30,769 6 0	36,798 11 0
6,491 5 0	6,547 4 0	7,057 0 0	33,455 1 0	36,212 4 0	40,664 8 0
35,966 12 0	39,679 14 0	42,766 12 0	1,89,588 2 0	2,37,459 9 0	2,29,611 5 0
5,223 5 0	4,700 6 0	5,591 7 0	20,801 1 0	22,250 6 0	27,188 13 0
14,678 0 0	15,932 5 0	19,968 14 0	59,515 7 0	66,512 12 0	72,931 6 0
1,10,122 15 0	1,18,066 13 0	1,22,164 14 0	4,47,499 6 0	4,98,676 5 0	4,94,116 6 0
30,599 4 0	33,612 10 0	41,804 8 0	1,36,628 7 0	1,44,908 5 0	1,54,826 0 0
19,304 5 0	20,869 14 0	29,838 6 0	38,279 5 0	40,460 3 0	43,066 7 0
18,258 11 0	19,156 15 0	24,403 6 0	1,04,309 7 0	1,14,209 14 0	1,17,926 2 0
29,713 15 0	28,203 7 0	32,044 6 0	79,340 7 0	78,024 6 0	83,625 2 0
44,838 9 0	44,734 6 0	48,005 4 0	98,069 7 0	1,06,132 8 0	1,13,189 14 0
38,459 6 0	38,717 4 0	50,576 3 0	1,35,228 13 0	1,43,164 3 0	1,50,296 9 0
1,81,174 2 0	1,85,294 8 0	2,26,867 1 0	5,91,855 14 0	6,26,899 7 0	6,62,930 2 0
12,357 10 0	10,693 11 0	12,642 5 0	31,724 7 0	36,209 15 0	33,584 3 0
6,518 11 0	5,534 4 0	7,021 10 0	20,568 6 0	17,514 11 0	22,854 3 0
1,495 0 0	1,559 11 0	1,769 8 0	6,130 14 0	5,587 3 0	6,990 14 0
20,371 5 0	17,987 10 0	21,438 7 0	58,363 11 0	59,311 13 0	63,429 4 0
13,699 7 0	12,427 14 0	14,003 13 0	37,282 6 0	39,923 5 0	41,497 10 0
2,292 5 0	2,254 8 0	2,165 11 0	21,057 14 0	22,966 10 0	16,129 0 0
15,991 12 0	14,682 6 0	16,169 8 0	58,340 4 0	62,889 15 0	57,626 10 0
15,613 0 1	10,192 9 10	9,298 0 0	...	...	...
8,15,882 9 1	8,05,920 10 10	9,49,822 10 0	26,83,333 12 0	2,818,443 3 0	27,92,588 6 0

J. C. ROBERTSON,
Offg. Commissioner of Stamps, N.-W. P. and Oudh.

APPENDIX E.

Statement showing gross receipts of four Financial years, 1874-75, 1875-76, 1876-77, *and* 1877-78.

	1874-75.	1875-76.	1876-77.	1877-78.	*General Stamps.*				*Court Fees Stamps.*			
					1874-75.	1875-76.	1876-77.	1877-78.	1874-75.	1875-76.	1876-77.	1877-78.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.
April	2,98,090 4 9	2,86,380 5 6	2,78,859 5 0	3,82,802 6 3	60,867 3 9	59,534 6 6	58,687 13 0	68,883 3 3	2,37,223 1 0	2,26,845 15 0	2,20,171 8 0	3,13,919 3 0
May	2,91,219 5 3	2,99,287 7 9	3,39,582 3 11	3,76,080 9 6	63,443 15 3	67,674 15 9	71,330 9 11	85,765 14 6	2,27,775 6 0	2,31,612 8 0	2,68,251 10 0	2,90,314 11 0
June	3,77,845 14 2	3,43,380 8 0	3,54,446 14 2	3,39,927 5 3	93,883 4 10	88,324 9 0	87,557 8 2	85,540 14 3	2,83,962 9 4	2,55,055 15 0	2,66,989 6 0	2,54,386 7 0
July	3,74,231 4 0	3,72,793 15 9	3,69,566 9 6	3,96,424 7 6	85,374 5 0	94,488 5 9	86,464 5 6	96,105 14 6	2,88,856 15 0	2,78,305 10 0	2,83,102 4 0	3,00,318 9 0
August ...	3,33,300 13 4	3,30,744 13 0	3,98,767 7 5	3,44,336 13 0	70,357 7 4	75,244 14 0	89,411 3 5	74,414 9 0	2,62,913 6 0	2,55,499 15 0	3,09,356 4 0	2,69,922 4 0
September ...	3,22,778 3 6	3,31,114 5 5	2,32,565 6 9	2,74,179 14 8	68,207 12 6	72,688 1 5	51,482 0 9	58,489 13 8	2,54,570 7 0	2,58,426 4 0	1,81,076 6 0	2,15,690 1 0
October ...	1,79,350 15 9	1,19,360 7 5	2,10,276 14 2	1,78,194 3 0	57,381 13 9	58,754 1 5	67,590 3 2	89,171 15 0	1,21,969 2 0	60,606 6 0	1,42,686 11 0	89,022 4 0
November ...	2,23,442 4 10	3,19,449 3 3	3,33,575 10 0	2,81,301 10 9	6,1793 11 10	68,218 15 3	71,274 12 0	85,908 6 9	1,61,648 9 0	2,51,230 4 0	2,62,300 14 0	1,95,393 4 0
December ...	2,64,027 15 5	2,75,562 15 2	2,84,689 14 0	2,45,024 0 7	66,440 1 5	59,298 6 2	62,530 13 0	73,677 6 7	1,97,587 14 0	2,16,264 9 0	2,22,159 1 0	1,71,346 10 0
January ...	3,31,909 0 11	2,47,876 6 0	2,38,692 3 6	3,01,951 14 9	86,871 3 11	60,362 6 0	58,305 5 6	1,01,285 11 9	2,45,037 13 0	1,87,514 0 0	1,80,386 14 0	2,00,676 3 0
February ...	2,06,158 12 0	2,42,531 2 3	2,42,060 13 9	3,16,486 4 6	56,413 7 0	60,316 8 3	53,579 5 9	77,785 7 6	1,49,745 5 0	1,82,214 10 0	1,88,481 8 0	2,38,700 13 0
March... ...	3,23,902 13 9	3,42,814 5 0	3,61,129 6 8	3,15,803 7 5	61,902 14 9	63,056 9 0	67,648 9 8	62,905 6 5	2,61,999 15 0	2,79,757 12 0	2,93,480 13 0	2,52,898 1 0
Total ...	35,26,257 11 8	35,11,295 14 6	36,44,212 12 10	37,52,529 1 2	8,32,967 5 4	8,27,962 2 6	8,25,769 9 10	9,59,934 11 2	26,93,290 6 4	26,83,333 12 0	28,18,443 3 0	27,92,588 6 0

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
The 12th September, 1878.

J. C. ROBERTSON,
Offg. Commissioner of Stamps, N.-W. P. and Oudh.

APPENDIX F.

Comparative statement of prosecutions on account of infringement of the Stamp Law in the North-Western Provinces, during the years 1876-77 *and* 1877-78.

Districts.	Number of cases prosecuted during 1876-77.			Number of cases prosecuted during 1877-78.			Remarks.
	Convicted.	Acquitted.	Total.	Convicted.	Acquitted.	Total.	
Dehra Dún	1	...	1	...	...	...	
Saháranpur	...	...	...	...	...	...	
Muzaffarnagar	2	...	2	6	...	*6	
Meerut	5	...	5	13	2	*15	
Bulandshahr	...	...	...	...	...	...	
Aligarh	...	...	...	1	...	1	
Muttra	3	...	3	13	2	*15	
Farukhabad	2	...	2	...	...	...	
Mainpuri	...	...	...	3	...	*3	
Agra	2	2	4	6	3	9	
Etáwah	16	1	17	37	6	a43	*(a) 13 persons and 30 cases.
Etah	...	...	...	...	...	...	
Bijnor	...	...	...	2	...	*2	
Moradabad	1	...	1	2	...	*2	
Budaun	15	2	17	14	7	*21	
Bareilly	...	...	...	6	...	*6	
Sháhjahánpur	...	...	...	2	1	*3	
Cawnpore	2	...	2	2	4	*6	
Fatehpur	2	1	3	8	2	*10	
Bánda	42	9	51	112	10	*122	
Allahabad	10	2	12	14	...	*14	
Hamírpur	19	...	19	36	...	*36	
Jaunpur	9	1	10	4	3	*7	
Gorakhpur	34	8	42	11	2	13	
Basti	4	...	4	103	19	*122	
Azamgarh	...	...	...	...	...	...	
Mirzapur	4	...	4	71	1	*72	
Benares	5	1	6	...	2	*2	
Gházipur	...	...	...	23	...	*23	
Jalaun	2	...	2	15	1	*16	
Jhánsi	11	1	12	33	1	*34	
Lalitpur	...	...	...	1	3	*4	
Kumaun	1	1	2	6	...	*6	
Garhwál	4	...	4	6	...	6	
Total ...	196	29	225	550	69	619	

* Number of persons.

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
The 12th September, 1878.

J. C. ROBERTSON,
Offg. Commr. of Stamps, N.-W. P. and Oudh.

APPENDIX G.

Detailed statement of sale of stamps in the North-Western Provinces for the year 1877-78

Receipts and Revenue Adhesive Stamps.

Rs. a. p.	Number.
0 1 0	8,12,939

Foreign Bill Adhesive Stamps.

Rs. a. p.	Number.
0 2 0	384
0 3 0	399
0 4 0	376
0 6 0	369
0 8 0	363
0 12 0	704
1 0 0	86
1 8 0	211
3 0 0	57
6 0 0	20
Total ...	2,969

Share Transfer Adhesive Stamps.

Rs. a. p.	Number.
0 4 0	42
0 8 0	6
1 0 0	50
1 4 0	5
2 8 0	64
3 12 0	12
5 0 0	13
10 0 0	3
20 0 0	8
Total ...	203

Bill of Exchange or Hundi Stamps.

Rs. a. p.	Number.
0 1 0	119
0 2 0	16,014
0 3 0	24,377
0 4 0	1,344
0 5 0	3,064
0 6 0	30,630
0 8 0	739
0 9 0	7,089
0 12 0	23,199
0 15 0	5,107
1 0 0	18
1 8 0	16,769
2 0 0	10
3 0 0	1,455
4 0 0	4
4 8 0	12
6 0 0	181
9 0 0	12
12 0 0	6
15 0 0	2
18 0 0	2
24 0 0	6
Total ...	1,30,169

Non-judicial Stamps.

Rs. a. p.	Number.
0 1 0	354
0 2 0	6,55,573
0 4 0	2,74,859
0 8 0	2,46,652
1 0 0	52,697
1 8 0	8,241
2 0 0	25,338
2 8 0	3,540
3 0 0	9,763
3 8 0	795
4 0 0	6,766
4 8 0	292
5 0 0	5,306
6 0 0	2,231
7 0 0	1,302
7 8 0	848
8 0 0	3,552
9 0 0	529
10 0 0	2,867
12 0 0	5
12 8 0	284
15 0 0	2,280
16 0 0	1,235
17 8 0	79
20 0 0	1,120
22 8 0	71
25 0 0	624
27 8 0	30
30 0 0	405
32 0 0	6
32 8 0	31
35 0 0	188
37 8 0	22
40 0 0	188
42 8 0	17
45 0 0	106
47 8 0	23
50 0 0	175
52 8 0	18
55 0 0	45
57 8 0	8
60 0 0	70
62 8 0	16
65 0 0	38
67 8 0	11
70 0 0	44
72 8 0	5
73 0 0	33
77 8 0	4
80 0 0	39
82 8 0	1
85 0 0	15
87 8 0	4
90 0 0	25
95 0 0	14
97 8 0	5
100 0 0	103
105 0 0	2
110 0 0	6
112 8 0	2
115 0 0	4
120 0 0	5
125 0 0	43
130 0 0	1
135 0 0	2
137 0 0	2
140 0 0	6
150 0 0	25
155 0 0	1
170 0 0	1
180 0 0	2
187 8 0	1
190 0 0	1
200 0 0	14
250 0 0	5
262 8 0	1
287 8 0	2
300 0 0	8
400 0 0	2
500 0 0	1
600 0 0	1
610 0 0	1
Total ...	13,39,026

Arms License Stamps.

Rs. a. p.	Number.
10 0 0	85

Sulphur Stamps.

Rs. a. p.	Number.
10 0 0	373

Revenue Agent's Stamps.

Rs. a. p.	Number.
5 0 0	431
8 0 0	78
10 0 0	14
15 0 0	2
16 0 0	6
Total ...	531

Pleaders' Stamps.

Rs. a. p.	Number.
D 5	142
G 8	417
C 15	363
F 16	141
B 25	460
Total ...	1,523

Court Fees Stamps.

Rs. a. p.	Number.
0 1 0	11,05,646
0 2 0	1,62,659
0 3 0	1,93,802
0 4 0	2,04,820
0 6 0	3,09,450
0 8 0	16,30,682
0 12 0	2,10,153
1 0 0	2,58,208
2 0 0	69,112
4 0 0	20,771
5 0 0	19,753
7 0 0	12,070
10 0 0	15,967
20 0 0	8,424
40 0 0	2,83[illegible]
70 0 0	1,405
100 0 0	1,383
200 0 0	380
400 0 0	134
700 0 0	50
1,000 0 0	26
Total ...	42,27,681
GRAND TOTAL,	65,15,499

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
The 12th September, 1878.

J. C. ROBERTSON,
Offg. Commissioner of Stamps, N.-W. P. and Oudh.

APPENDIX H.

Comparative Statement of non-official vendors in the North-Western Provinces, for the official years 1876-77 *and* 1877-78.

Division.	Districts.	No. of vendors, 1876-77.	No. of vendors, 1877-78.	Remarks.
MEERUT ...	Dehra Dún	2	2	
	Sahăranpur	13	21	
	Muzaffarnagar	28	32	
	Meerut	44	54	
	Bulandshahr	38	44	
	Aligarh	28	35	
AGRA ...	Muttra	30	31	
	Farukhabad	25	29	
	Mainpuri	27	31	
	Agra	38	44	
	Etáwah	15	21	
	Etah	41	43	
ROHILKHAND ...	Bijnor	9	17	
	Moradabad	53	58	
	Budaun	29	31	
	Bareilly	35	42	
	Shâhjahánpur	21	28	
ALLAHABAD ...	Cawnpore	20	17	
	Fatehpur	4	4	
	Bánda	1	1	
	Allahabad	22	20	
	Hamírpur	1	2	
	Jaunpur	27	23	
BENARES ...	Gorakhpur	18	23	
	Basti	16	17	
	Azamgarh	13	20	
	Mirzapur	15	12	
	Benares	13	14	
	Gházipur	32	44	
JHÁNSI ...	Jalaun	14	12	
	Jhánsi	3	5	
	Lalitpur	1	1	
KUMAUN ...	Kumaun	13	13	
	Garhwál	5	3	
	Total ...	694	794	

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
The 12th September, 1878.

J. C. ROBERTSON,
Offg. Commissioner of Stamps, N.-W. P. and Oudh.

APPENDIX I.

Statement showing the number of cases of unstamped or insufficiently stamped instruments brought to the notice of the Collectors of the different districts of the North-Western Provinces, during the year 1877-78.

Districts.	How brought to notice.				How disposed of			Number of instruments brought to notice under section 23 which were impounded by the Registration Department.	Remarks.
	Under section 22.	Under section 23.	Under section 24.	Total.	Under sections 20 & 24.	Criminally prosecuted.	Total.		
Dehra Dún ...	...	...	...	...	...	...	...	...	
Sahâranpur ...	...	9	1	10	7	3	10	7	
Muzaffarnagar ...	*1	3	2	6	2	4	6	1	* This was properly speaking a prosecution under section 23 for not cancelling a receipt stamp. The party was fined.
Meerut ...	...	8	...	8	...	8	8	8	
Bulandshahr ...	...	5	...	5	5	...	5	5	
Aligarh ...	1	44	...	45	44	1	45	44	Two cases were struck off, the parties having filed fresh deeds.
Muttra ...	†18	...	1	19	1	18	19	...	† These cases were brought to light on an information given by the Police.
Farukhabad ...	...	...	...	...	...	...	...	...	
Mainpuri ...	...	1	...	1	...	1	1	...	
Agra ...	6	3	4	13	4	9	13	2	In two cases parties were discharged.
Etáwah ...	...	14	3	17	...	17	17	...	
Etah ...	...	5	4	9	9	...	9	5	
Bijnor ...	2	9	2	13	11	2	13	9	
Moradabad ...	1	11	1	13	11	2	13	10	
Budaun ...	1	3	1	5	...	5	5	3	
Bareilly ...	5	8	...	13	9	4	13	7	One case was struck off the file, because of the death of the party previous to his appearance on the date fixed to account for the infringement of the law.
Shâhjahânpur ...	2	5	...	7	5	2	7	5	
Cawnpore ...	1	9	...	10	9	‡1	10	8	‡ The defendant was discharged in this case, there being no proof against him.
Fatehpur ...	3	5	...	8	1	§7	8	1	§ Two cases were struck off the file for want of proof in one, and because of the death of the party concerned in the other.
Bánda ...	1	78	...	79	21	58	79	7	
Allahabad ...	6	2	...	8	1	7	8	2	
Hamírpur ...	1	9	...	10	...	10	10	1	
Jaunpur ...	1	3	1	5	2	3	5	3	In one case the defendants were discharged, there being no proof against them.
Gorakhpur ...	1	14	...	15	2	13	15	10	In one case the Criminal Court realized deficient duty and penalty and released the accused. In this the Criminal Court acted *ultra vires*.
Basti ...	20	25	13	58	8	50	58	...	In three cases the parties accused were acquitted, and four cases were struck off the file owing to the death of the executant of an instrument impounded and other causes.
Azamgarh ...	1	...	...	1	1	...	1	...	
Mirzapur ...	34	1	7	42	1	41	42	1	
Benares ...	...	14	...	14	13	‖1	14	12	‖ In this case the party accused was discharged, there being no attempt to evade the law.
Gházipur ...	...	...	2	2	1	1	2	...	
Jalaun ...	3	3	...	6	...	6	6	3	
Jhánsi ...	12	4	1	17	1	16	17	...	In one case the accused was discharged, there being no proof against him.
Lalitpur ...	...	...	1	1	...	1	1	...	
Kumaun ...	4	...	...	4	...	4	4	...	
Garhwál ...	7	...	...	7	1	6	7	...	
Total ...	132	295	44	471	170	301	471	154	

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
The 12th September, 1878.

J. C. ROBERTSON,
Offg. Commr. of Stamps, N.-W. P. and Oudh.

APPENDIX J.

Statement showing the receipts and charges on account of process service fees in the districts of the North-Western Provinces, in the Revenue Court, for the year 1877-78.

Districts.	Debtor.			Creditor.				Result.		Remarks.
	Process fees gross.	Less share of charges in the Stamp Department.	Process fees net.	Process service establishment.	Add 12 per cent. for estimated cost of pension.	Other contingencies.	Total.	Surplus.	Deficit.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	
Dehra Dún ...	106 13 0	...	106 13 0	60 0 0	7 3 0	...	67 3 0	39 10 0		
Sahárunpur ...	8,279 0 0	...	8,279 0 0	3,681 10 5	441 14 0	66 8 0	4,190 0 5	4,088 15 7		
Muzaffarnagar ...	7,975 6 0	...	7,975 6 0	5,219 0 6	626 5 0	16 2 0	5,861 7 6	2,113 14 6		
Meerut ...	24,036 8 0	...	24,036 8 0	12,774 15 11	1,533 0 0	120 0 0	14,427 15 11	9,608 8 1		
Bulandshahr ...	6,837 1 0	...	6,837 1 0	2,412 0 0	289 7 0	43 7 0	2,744 14 0	4,092 3 0		
Aligarh ...	5,848 6 0	...	5,848 6 0	3,639 0 0	436 11 0	...	4,075 11 0	1,772 11 0		
Muttra ...	6,450 15 0	...	6,450 15 0	4,516 11 6	545 9 0	...	5,092 4 6	1,358 10 6		
Farukhabad ...	10,078 0 0	...	10,078 0 0	5,872 15 2	704 12 0	...	6,577 11 2	3,500 4 10		
Mainpuri ...	5,899 3 0	...	5,899 3 0	4,898 6 11	587 12 0	41 2 0	5,527 4 11	371 14 1		
Agra ...	4,919 8 0	...	4,919 8 0	6,865 1 6	823 14 0	287 5 3	7,976 4 9	...	3,056 12 9	
Etáwah ...	5,162 7 0	...	5,162 7 0	4,375 3 8	525 0 0	...	4,900 3 8	262 3 4		
Etah ...	7,734 5 0	...	7,734 5 0	4,346 13 6	521 9 0	...	4,868 6 6	2,865 14 6		
Bijnor ...	6,067 12 0	...	6,067 12 0	3,751 8 0	450 3 0	...	4,201 11 0	1,866 1 0		
Moradabad ...	9,758 11 0	...	9,758 11 0	8,417 15 2	1,010 4 0	...	9,428 3 2	330 7 10		
Budaun ...	17,539 7 0	...	17,539 7 0	10,878 11 3	1,305 7 0	107 7 11	12,291 10 2	5,247 12 10		
Bareilly ...	8,326 15 0	...	8,326 15 0	10,582 8 0	1,269 14 0	...	11,852 6 0	...	3,525 7 0	
Sháhjahánpur ...	8,734 2 0	...	8,734 2 0	6,940 12 8	832 14 0	...	7,773 10 8	960 7 4		
Cawnpore ...	7,621 11 6	...	7,621 11 6	4,711 10 8	565 6 0	23 0 0	5,300 0 8	2,321 10 10		
Fatehpur ...	5,270 10 9	...	5,270 10 9	4,923 5 6	590 13 0	...	5,514 2 6	...	243 7 9	
Bánda ...	3,131 15 0	...	3,131 15 0	2,680 0 0	821 10 0	...	3,001 10 0	130 5 0		
Allahabad ...	12,090 4 5	...	12,090 4 5	6,986 15 11	838 7 0	...	7,825 6 11	4,264 13 6		
Hamírpur ...	6,586 2 0	...	6,586 2 0	4,739 2 11	568 11 0	23 10 6	5,331 8 5	1,254 9 7		
Jaunpur ...	5,543 15 0	...	5,543 15 0	3,256 2 10	390 12 0	...	3,646 14 10	1,897 0 2		
Gorakhpur ...	7,245 10 0	...	7,245 10 0	3,565 2 3	427 13 0	...	3,992 15 3	3,252 10 9		
Basti ...	2,612 5 0	...	2,612 5 0	2,978 2 8	357 6 0	...	3,335 8 8	...	723 3 8	
Azamgarh ...	10,556 5 0	...	10,556 5 0	4,141 12 0	497 0 0	...	4,638 12 0	5,917 9 0		
Mirzapur ...	5.601 10 0	...	5,601 10 0	2,532 0 0	303 13 0	...	2,835 13 0	2,765 13 0		
Benares ...	4,957 8 0	...	4,957 8 0	1,765 0 0	211 13 0	...	1,976 13 0	2,980 11 0		
Gházipur ...	7,317 1 0	...	7,317 1 0	3,560 13 3	427 4 0	...	3,988 1 3	3,328 15 9		
Jalaun ...	3,668 0 0	...	3,668 0 0	1,598 9 2	191 13 0	...	1,790 6 2	1,877 9 10		
Jhánsi ...	877 15 0	...	877 15 0	312 0 0	37 7 0	...	349 7 0	528 8 0		
Lalitpur ...	224 14 0	...	224 14 0	...	...	...	...	224 14 0		
Kumaun ...	11,786 6 0	...	11,786 6 0	8,326 12 2	999 3 0	...	9,325 15 2	2,460 6 10		
Garhwál ...	7,457 12 0	...	7,457 12 0	6,818 12 0	818 4 0	...	7,637 0 0	...	179 4 0	
Total ...	2,46,304 7 8	...	2,46,304 7 8	1,62,159 11 6	19,459 1 0	728 10 8	1,82,347 7 2	71,685 3 8	7,728 3 2	

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
The 12th September, 1878.

J. C. ROBERTSON,
Offg. Commr. of Stamps, N.-W. P. and Oudh.

APPENDIX K.

Statement showing the receipts and charges on account of Process Service Fees in the districts of the N.-W. P. in the Civil Courts for the year 1877-78.

Districts.	Debtor.			Creditor.				Result.		Remarks.
	Process fees gross.	Less share of charges in the Stamps Department.	Process fees net.	Process service establishment.	Add 12 per cent. for estimated cost of pension.	Other contingencies.	Total.	Surplus.	Deficit.	
	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a, p,	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Dehra Dún ...	2,306 5 0	...	2,306 5 0	715 12 0	85 15 0	...	801 11 0	1,506 10 0	...	
Saharánpur ...	10,564 5 5	...	10,564 5 5	6,293 8 6	755 2 0	135 7 8	7,184 2 2	3,380 3 3	...	
Muzaffarnagar,	6,758 10 0	...	6,758 10 0	3,787 3 3	454 7 0	171 0 11	4,412 11 2	2,345 14 10	...	
Meerut ...	15,642 14 0	...	15,642 14 0	7,140 10 5	856 14 0	120 0 0	8,117 8 5	7,525 5 7	...	
Bulandshahr...	9,311 10 0	...	9,311 10 0	3,066 4 2	367 15 0	120 0 0	3,554 3 2	5,757 6 10	...	
Aligarh ...	18,886 6 0	...	18,886 6 0	9,694 0 0	1,163 5 0	664 2 8	11,521 7 8	7,364 14 4	...	
Muttra ...	4,532 8 0	...	4,532 8 0	2,349 14 0	281 15 0	...	2,631 13 0	1,900 11 0	...	
Farukhabad ...	13,616 4 0	...	13,616 4 0	9,162 3 11	1,099 7 0	...	10,261 10 11	3,354 9 1	...	
Mainpuri ...	9,494 4 0	...	9,494 4 0	5,818 4 4	698 2 0	360 0 0	6,876 6 4	2,617 13 8	...	
Agra ...	19,660 6 0	...	19,660 6 0	11,020 8 5	1,322 6 0	12 0 0	12,354 14 5	7,305 7 7	...	
Etáwah ...	5,310 7 0	...	5,310 7 0	1,802 14 6	216 3 0	...	2,019 1 6	3,291 5 6	...	
Etah ...	4,618 15 0	...	4,618 15 0	2,350 0 0	282 0 0	...	2,632 0 0	1,986 15 0	...	
Bijnor ...	5,280 1 0	...	5,280 1 0	4,551 15 10	546 2 0	...	5,098 1 10	181 15 2	...	
Moradabad ...	20,498 14 0	...	20,498 14 0	13,396 6 5	1,607 8 0	...	15,003 14 5	5,494 15 7	...	
Budaun ...	9,651 7 0	...	9,651 7 0	6,563 5 11	787 7 9	107 7 11	7,458 4 10	2,193 2 2	...	
Bareilly ...	14,795 9 0	...	14,795 7 0	11,388 2 0	1,366 7 0	...	12,754 9 0	2,040 14 0	...	
Sháhjahánpur,	7,980 2 0	...	7,989 2 0	3,780 10 3	435 8 0	73 2 4	4,307 4 7	3,672 13 5	...	
Cawnpore ...	19,489 10 0	...	19,489 10 0	7,964 4 11	958 9 0	...	8,922 13 11	10,566 12 1	...	
Fatehpur ...	4,129 4 0	...	4,129 4 0	1,569 13 4	188 5 0	...	1,758 2 4	2,371 1 8	...	
Bánda ...	4,690 8 0	...	4,690 8 0	3,897 11 0	467 10 0	...	4,365 5 0	324 14 0	...	
Allahabad ...	20,045 14 3	...	20,045 14 3	9,778 10 5	1,173 5 0	...	10,951 15 5	9,093 14 10	...	
Hamírpur ...	3,035 15 0	...	3,035 15 0	2,368 9 6	284 1 0	...	2,652 10 6	383 4 6	...	
Jaunpur ...	7,105 4 0	...	7,105 4 0	4,258 10 5	510 14 0	240 0 0	5,009 8 5	2,095 11 7	...	
Gorakhpur ...	24,687 4 0	...	24,687 4 0	13,899 12 8	1,667 13 0	...	15,567 9 8	9,119 10 4	...	
Basti ...	6,387 2 0	...	6,387 2 0	5,678 0 0	681 3 0	...	6,359 3 0	27 15 0	...	
Azamgarh ...	16,002 8 0	...	16,002 8 0	7,500 0 0	900 0 0	...	8,400 0 0	7,602 8 0	...	
Mirzapur ...	7,341 1 0	...	7,341 1 0	5,025 8 10	603 0 0	...	5,628 8 10	1,712 8 2	...	
Benares ...	7,138 2 0	...	7,138 2 0	3,209 10 5	385 0 0	...	3,594 10 5	3,543 7 7	...	
Gházipur ...	17,897 8 0	...	17,897 8 0	11,837 15 1	1,420 2 0	...	13,258 1 1	4,639 6 11	...	
Jalaun ...	2,824 0 0	...	2,824 0 0	2,300 5 4	276 0 0	...	2,576 5 4	247 10 8	...	
Jhánsi ...	1,623 11 0	...	1,623 11 0	717 4 0	86 0 0	...	803 4 0	820 7 0	...	
Lalitpur ...	961 7 0	...	961 7 0	720 0 0	86 0 0	60 0 0	866 6 0	95 1 0	...	
Kamaun ...	...	...	...	...	...	...	...	...	... *	
Garhwál ...	...	...	...	...	...	...	...	...	... *	
Total ...	3,22,269 10 8	...	3,22,269 10 8	1,83,607 15 10	22,032 15 0	2,063 5 6	2,07,704 4 4	1,14,565 6 4	...	

* Included in the statement connected with the Revenue Courts, as the District Officers say that they cannot furnish separate returns showing the Receipts and Charges on account Process Service Stamps connected with the Civil Courts of their districts.

OFFICE OF COMMR. OF STAMPS, N.-W. P.,
The 12th September, 1878.

J. C. ROBERTSON,
Offg. Commr of Stamps, N.-W. P. and Oudh.

ORDERS OF GOVERNMENT.

No. 5 OF 1879.

FROM

THE SECRETARY TO GOVERNMENT,
NORTH-WESTERN PROVINCES AND OUDH,

To

THE SECRETARY TO THE BOARD OF REVENUE,
NORTH-WESTERN PROVINCES.

DATED ALLAHABAD, THE 4TH JANUARY, 1879.

SIR,

RATE REVENUE (S) DEPARTMENT.

I HAVE laid before the Lieutenant-Governor the report on the Stamp Administration of the North-Western Provinces for the year ending 31st March, 1878, received with your No. $\frac{285,}{\text{V.-S. 166}}$, dated 11th November, 1878, and am now to communicate the following remarks and orders thereon.

2. The report is even later than usual this year, and the Board should endeavour to secure its more punctual submission in future.

3. The table in para. 2 of the Board's report illustrates the rise in stamp revenue during the last eight years. It is sufficient here to give the results for the year under report and that which preceded it :—

		1876-77.	1877-78.
		Rs.	Rs.
Receipts ...	General stamps, Sales	8,05,921	9,49,824
	General stamps, Miscellaneous	19,849	10,111
	Court fees stamps	26,18,443	27,92,588
Charges ...	General stamps	55,465	59,148
	Court fees stamps	24,836	16,409
Net Receipts ...	General Stamps	7,70,305	9,00,787
	Court fees stamps	27,93,607	27,76,179
	Total, Net Receipts ...	35,63,912	36,76,966

The gross receipts for the year under report were Rs. 12,523 above the estimate, and both the gross (Rs. 37,52,523) and the net (Rs. 36,76,966) receipts were higher than in any preceding year, a result which is owing to the marked increase of Rs. 1,34,165 under general stamps, while the sale of Court fees stamps diminished to the extent of Rs. 25,855.

GENERAL STAMPS.

4. The details of receipts and expenditure for general stamps for the past two years compare as follows :—

Receipts.	1876-77.	1877-78.	Charges.	1876-77.	1877-78.
	Rs.	Rs.		Rs.	Rs.
One anna adhesive stamps...	48,373	50,809	Discount	21,739	25,602
Foreign bill stamps ...	620	1,758	Remissions and Refunds. Section 42 ...	375	...
Share transfer stamps ...	888	795	Ditto 45 ...	18,889	19,608
Bill of exchange stamps ...	72,852	77,609	Licensed vendors.	1,580	848
General stamps ...	6,83,187	8,18,853	Rewards to informers ...	73	101
Total, sales ...	8,05,921	9,49,824	Establishment ...	10,262	10,136
			Contingencies ...	2,548	2,853
Miscellaneous, *i.e.*, duty and penalty on account of deficient stamps, adjudication fees, &c.	19,849	10,111			
Grand Total ...	8,25,770	9,59,935	Total ...	55,465	59,148

The receipts, after declining for three* successive years now show a striking increase. As pointed out by the Board, this is no doubt mainly to be ascribed to the unusual number of loans and mortgages contracted during the late period of distress, ample proof of which is afforded by the statistics as to registration of bonds in para. 14 of the report. There is reason, however, to agree with the Junior Member in thinking that the department has been efficiently administered by Mr. Robertson, and that he deserves credit for the improved results attained. Taking the different kinds of stamps, sales of one anna revenue adhesive show a gradual but steady increase, though the total receipts under this head are of course not large, being Rs. 50,809 in 1877-78 as against Rs. 33,506 in 1870-71. The provisions of the new Stamp Bill are more precise as to what documents require to be stamped, and it is to be hoped that by degrees the evasions complained of by the Commissioner, which probably as often arise from ignorance or inadvertence as intention, will cease to prevail to any great extent. The Lieutenant-Governor fully concurs in the Junior Member's remarks on the character of the explanations of fluctuations in the stamp revenue that are sometimes given. Officers in charge of the Stamp Department should invariably call for and scrutinize the monthly returns of the sales of stamps furnished by the treasury officer, and at once institute enquiries on any points which attract attention. It is to be feared this is not always done, and hence explanations which are devised at the time of writing the report can be of little value.

*1874-75	...	Rs. 8,68,919
1875-76	...	„ 8,32,967
1876-77	...	„ 8 25,770
1877-78	...	„ 9,59,935

5. Sales of foreign bill adhesive and share transfer stamps were insignificant, the income under the former being Rs. 1,758 and under the latter Rs. 795 only.

130,169 hundi stamps were sold in 1877-78, as against 132,048 in the previous year; but their value rose from Rs. 72,853 to Rs. 77,609. In 1869-70 sales amounted to Rs. 1,36,240, and the marked decrease since then has not been fully accounted for. An increased tendency to make remittances by money-orders, and especially by currency notes, are the principal causes assigned. That these causes—especially the use of currency notes for remitting money—have contributed to the decline in the receipts from hundi stamps is unquestionable; but there are indications of other causes being at work, and the change in commercial practice alluded to by the Junior Member offers a field for enquiry which has not yet been sufficiently investigated.

6. The great rise of Rs. 1,35,666 under general stamps was distributed over every district in the province, with the exception of Garhwál, and is most noticeable in the Meerut, Agra, and Benares Divisions. Prevailing distress is everywhere the explanation given; but, as remarked by the Junior Member, it is to be observed that the increase† was comparatively much less in Rohilkhand and Allahabad, where the pressure was also severely felt. Para. 14 of the report is interesting as showing there was at the same

†*Division.*		*Percentage of increase.*
Meerut	...	31
Agra	...	25
Rohilkhand	...	9
Allahabad	...	12
Benares	...	23
Jhánsi	...	21
Kumaun	...	9

time a considerable increase in the number of documents registered, though the increase in stamp revenue was not everywhere in exact proportion.

7. Appendix G. having been incorrectly prepared in the report for 1876-77, it is not possible to say exactly of which denomination of stamp there has been the greatest increase in sales; but apparently the increase is generally distributed over all, being most marked in the case of stamps of low value, *viz.*, of 2 annas, 4 annas, 8 annas, and one rupee. This points to the great increase in the number of transactions that took place.

8. Great stress is laid on the failure of munsifs and other judicial officers to be sufficiently on the alert to enforce the provisions of the stamp law. Their attention has recently been called by the High Court to this point, and it has been suggested that the Governor-General in Council should be empowered by the new bill to make rules for the inspection of the records of all courts of justice. The advisability of doing this, in the opinion of the Board and Government, has been fully represented to the Legislative Council, with whom the matter now rests.

9. The receipts from Court fees stamps have been shown in the table in para. 3 of this letter. The charges under this head are as follows:—

		1876-77.	1877-78.
		Rs.	Rs.
	Discount	...	...
Refunds ...	Section 13	23,460	16,185
	Section 14	168	163
	Section 15	1,208	96
	Value of damaged stamps, and stamps on plaints disclosing a reasonable case on the merits, but rejected for technical error in form ...	...	15
	To licensed vendors	...	...
	Total ...	24,836	16,409
	Net receipts ...	27,93,607	27,76,179

The net receipts fell off by Rs. 17,428 compared with those of the preceding year, which is fully accounted for by the fact that there were 23,524 fewer suits and applications of all kinds. Except in the Benares Division, there was a general decrease in litigation throughout the provinces; but no attempt has been made to explain why, when sales of Court fees stamps fell off to the extent of Rs. 37,869 and Rs. 56,255 in the Agra and Rohilkhand Divisions, they rose by Rs. 37,945 and Rs. 36,031 in Meerut and Benares.

10. The proposal to require patwáris to take out licenses for the vend of stamps can be considered when the working of the experiment just made with deputy postmasters is reported on.

11. The widely varying action taken in different districts under the penal sections of the Act is extremely unsatisfactory; but it is to be hoped that the repeated admonitions of the High Court, the Board, and Government to the officers with whom it rests to enforce the law will remove the apathy which has hitherto existed. As remarked by the Junior Member in para. 13, its provisions—if properly administered—are suffi-

cient for the protection of stamp revenue without the introduction of more stringent measures. The continued neglect to give rewards in all except two districts is not creditable to the officers in charge of the stamp administration, and the Junior Member has with good cause strongly animadverted on this point in para. 15 of your letter, as also on the fact that in many* districts no prosecutions were instituted, though there is every reason to suppose evasions of the law must take place there as frequently as elsewhere.

* 1. Dehra Dún. 2. Saháranpur. 3. Bulandshahr. 4. Farukhabad. 5. Etah. 6. Azamgarh.

12. The many frauds which have lately come to light have strongly confirmed the views of those who have advocated a return to the use of impressed stamps, at least in the case of the higher values. Mr. Robertson should submit his promised report on the subject, when the evils attendant on the present system will again be brought to the notice of the Government of India, and the necessity pointed out of making some change which will remove a fruitful source of temptation to officials employed in the various Courts, and of loss to the revenue. It is believed that a final decision on this point has not yet been arrived at by the Government of India, and an exhaustive report on the numerous cases which have lately occurred will furnish evidence of the necessity for a change which may materially influence their determination.

13. Mr. Carmichael warmly praises Mr. Robertson's zeal and energy in the administration of the department. The thanks of Government are due to him for this ; but though no doubt considerable progress has been made in securing more intelligent and efficient supervision, the present report contains ample evidence to show that much yet remains to be done.

14. Great advantage has been derived from placing covenanted assistants in immediate charge of the Stamp Department, and it is satisfactory to observe that Mr. Carmichael is able to say that many have worked admirably during the year. At the same time he remarks that the supervision exercised by Commissioners of Divisions is next to nominal, and that many Collectors take no interest in the subject. It cannot be admitted that there is any justification for neglect on the part of either to do all in their power to watch over and promote by proper measures the growth of the stamp revenue, and this duty is the more imperative now that it forms part of the assigned revenues of the province, and is a very important branch of its income.

15. The most unsatisfactory feature of the report as a whole is that it gives no insight into the administration of each district, and it is on this that the successful working of the department, really depends. What is wanted is to bring home a strong sense of personal responsibility to every officer in charge, and to make him feel that he is directly under the eye of Government, who will be prompt to praise or censure him according to his deserts.

16. Mr. Robertson should show clearly in future, with regard to each district, whether he is satisfied with its administration or not, giving a short resumé of results, together with the name of the officer or offi-

cers who have been in charge. This could most conveniently be done by very brief district abstracts after the general report. Government would thus be enabled to judge as to the supervision exercised over the working of the units which constitute the whole, and to see in what particular districts this has been defective or the reverse, and also on whom the responsibility rests. And officers in charge would be greatly stimulated to increased zeal and activity by the knowledge that the results of their administration came directly under the notice of Government, and that any marked shortcomings would seriously affect their reputation.

I have the honour to be,

SIR,

Your most obedient servant,

C. ROBERTSON,

Secy. to Govt., N.-W. P. and Oudh.